

# **Application Form**

**ABSL Umbrella UCITS Fund PLC**

Note: This Application Form (“Application Form”) is dated 17 September 2018 and supersedes any previous Application Form.

ABSL Umbrella Fund PLC consists of the following:

Sr. No.	Name
1	India Frontline Equity Fund
2	India Quality Advantage Fund

(collectively, referred as “Sub Funds”)

## 1. IMPORTANT INFORMATION - INSTRUCTIONS FOR COMPLETION OF THE APPLICATION FORM

Investors (“Applicants”) wishing to purchase Participating Shares should send a duly completed Application Form, including all relevant Annexures completed and signed, to the Administrator together with the requested due diligence documents pursuant to anti-money laundering legislation as set out at Annexure A.

Applicants should confirm that they have read, and understood the Prospectus of the Company (the “Prospectus”), as supplemented by the Supplement for the Sub Funds (the “Supplement”), including the Chapters titled “Important Notice”, “Taxation” and “Risk Factors”, together with the Memorandum and Articles of Association of the Company and have accepted the terms and conditions of the application for the Sub Funds.

All applicants should complete and sign the necessary declarations at Annexure C or Annexure D (as applicable), and the appropriate declaration at Annexure F, Annexure I and in that regard please note the related Customer Information Notice at Annexure E.

I / we hereby confirm that I / we wish to irrevocably and unconditionally subscribe for Shares in the Class of the Sub-Fund as set out below at the Initial Issue Price / Net Asset Value calculated on the relevant Valuation Day as per the following terms which are acceptable to me/us:

Capitalized terms used herein and not defined shall have the meanings ascribed to them in the Prospectus and the Supplement”.

Sub-Fund	Share Class Name	ISIN Code	Subscription Amount	Subscription Amount (in words)
India Frontline Equity Fund				
India Quality Advantage Fund				
Total Subscription Amount				
Investor Account Number				

Subscription Charges: (if applicable)

Sub Fund Name	Share Class Name	Subscription Charge (in %)
India Frontline Equity Fund		
India Quality Advantage Fund		

## 2. INVESTMENT SUMMARY

Please refer to the relevant Supplement for information in relation to the particular Class of Participating Shares applied for.

## 3. SUBSCRIPTION PROCEDURE

Applicants wishing to purchase Participating Shares should send a duly completed Application Form, including all relevant Annexures completed and signed, to the Administrator together with the requested due diligence documents pursuant to anti-money laundering legislation as per Annexure A.

The Administrator shall process subscription requests received at the end of the Initial Offer Period or on any Subscription Date subject to receipt of the following, together with such other documentation or information that may be requested by the Administrator:

- (i) For subscriptions during the Initial Offer Period, fully executed applications for subscriptions by post or facsimile no later than the date on which the Initial Offer closes (with originals to follow by courier immediately, if sent by facsimile) and (ii) for subsequent subscriptions fully executed applications for subscriptions by post or facsimile no later than 12pm Irish time, one Business Day prior to the relevant Subscription Date (with originals of the fully executed applications for subscriptions to follow by courier no later than three (iii) Business Days post the relevant Valuation Date);

- Due Diligence documents (“CDD”) (as per the checklist at Annexure A to this Application Form) by fax or scanned copy by email no later than the end of the Initial Offer Period (for subscriptions during this period) and no later than the Subscription Dealing Deadline on the relevant Valuation Date (for subsequent subscriptions) (with the originals to be followed by mail within 3 Business Days);
- In case of a Non Resident Indian subscriber, duly of the Application Form; and
- Cleared funds in US\$ in the Company's bank account no later than cut -off time at the end of the Initial Offer Period (for subscriptions received during the Initial Offer Period), or no later than on the Business Day three Business Days after the Subscription Date on which Shares are to be issued (for subsequent subscriptions) in order for the Participating Shares to be issued at the Initial Issue Price (for initial subscriptions) or at the Subscription Price (for subsequent subscriptions) which shall be based on the Net Asset Value on the relevant Valuation Day and rounded to four decimal places (with USDO.0005 and above being rounded up). Fractions of not less than one thousandth of a Participating Share will be issued. Subscription monies representing smaller fractions of a Participating Share will be retained by the Company.

Any application received by the Administrator after the deadline specified above will, if accepted, be processed on the next Subscription Date and be subject to the price computed as on the applicable Valuation Date for that Subscription Date. The CDD have to be provided before the application can be processed.

The original complete applications with supporting documents including CDD (and all relevant Annexures completed and signed) should be submitted to the Administrator at the address below:

**ABSL Umbrella UCITS Fund Plc**

C/O RBC Investor & Treasury Services Ireland Limited George's Quay House 43 Townsend St. Dublin 2, Ireland

Fax: + 353 1 6130401 / +353 1 613 1100 / + 353 1 613 1131 / + 353 1 613 1132 / + 353 1 613 1141 / + 353 1 613 1166

Telephone: + 353 1 4406555

Applications and payment for Participating Shares must be made in accordance with the instructions contained in this Application Form, or any replacement Application Form which is notified by the Company as being available from the Administrator or any other designated agents from time to time.

Neither the Company, nor the Administrator or any of their directors, officers, employees or agents shall be responsible or liable to any applicant or Shareholder for any loss resulting from the non-receipt of any Application Form, by whichever method it is sent (including non-receipt of facsimile Application FormS).

Each potential investor will be required to represent and warrant in its application that, among other things, it has the authority to purchase the Participating Shares, whether for its own account or on behalf of another person or institution, and that it is able to acquire them without violating applicable law and regulations (including anti-money laundering provisions), and failure to do so may result in the suspension of the processing of such application or any subsequent repurchase requests. Measures aimed at the prevention of money laundering may require an applicant to provide proof of identity of itself and (if an institution) its direct and indirect shareholders and other beneficial owners to the Company, the Directors, the Administrator, or any of their appointees, delegates or agents. Any monies paid in respect of rejected or called down applications will be returned to applicants without interest at their risk and cost.

In the case of joint applications, the Company may accept instructions concerning voting rights and redemption requests, and make payments to the first applicant, unless it receives orders to the contrary signed by all the joint applicants.

**4. SUBSCRIPTION PRICE**

(I) Initial Offer

During the Initial Offer Period the Participating Shares will be offered to the investors at the issue price as set out in Supplement, in respect of the particular Class of Participating Shares.

(ii) Subsequent issues of Participating Shares

The Subscription Price of a Participating Share after the Initial Offer Period will equal the Net Asset Value per Participating Share on the relevant Valuation Date. Each Class of Participating Shares may have a varied fees and charges allocation as approved by the Board relevant to a particular Class and as provided in the Supplement.

**5. SUBSCRIPTION CHARGES**

The Company will levy such charges as may be applicable to any Series of each Class of Participating Shares of the Company as will be set out in the Supplement pertaining to the particular Class.

## 6. CONFIRMATION OF ISSUE

Acceptance of any application by the Administrator shall be subject to an applicant providing the Administrator with all requested due diligence documents pursuant to anti-money laundering legislation as set out at Annexure A. The Company shall also have the right to refuse any proposed application, in its sole discretion.

Upon receipt of the original Application Form and satisfactory CDD documents, the Administrator will send the applicant an allotment advice within ten (10) Business Days after the relevant Valuation Day, notifying and confirming to them of the number of Participating Shares (if any) issued to them.

The Prospectus allows the Company to exclude or restrict the holding of any Class of Participating Shares by any person or company. Pursuant thereto, the beneficial ownership of any Class of Participating Shares in the Company by U.S. Persons is excluded. The Company is entitled to require any person applying for, or claiming ownership rights in, any Participating Shares to provide satisfactory information to establish that person's nationality and country of residence.

Applicants should promptly check the confirmation statement that is mailed after each transaction in order to ensure that it has been accurately recorded in their account. Claims should be submitted in writing to the Administrator no later than thirty (30) days after the processing date.

### **Administrator's contact details:**

#### **ABSL Umbrella UCITS Fund Plc**

C/O RBC Investor & Treasury Services Ireland Limited George's Quay House 43 Townsend St. Dublin 2, Ireland

Fax: + 353 1 6130401 / +353 1 613 1100 / + 353 1 613 1131 / + 353 1 613 1132 / + 353 1 613 1141 / + 353 1 613 1166

Telephone: + 353 1 4406555

1. I/We\* hereby acknowledge that I/we\* have received and considered a copy of the current Prospectus of the Company, the Supplement thereto relating to the specific sub-fund in which investment is proposed (the "SubFund"), the Key Investor Information Document (the "KIID") relating to the Sub-Fund, this Application Form, the Privacy Notice at Annexure I hereto and where applicable the most recent annual report and accounts of the Company and (if issued after such report and accounts) its most recent unaudited semi-annual report and that this application is made solely on the terms of the foregoing documentation (where relevant) and subject to the provisions of the Articles, as may be supplemented from time to time.
2. I/We\* hereby agree to be bound by the provisions of the Prospectus, the KIID, the Supplement and the Articles, as may be amended from time to time.
3. I/we\* hereby apply for the issue of Participating Shares in the Company at an Initial Offer Price of US\$ or at the applicable NAV per Participating Share for Class.  
I/we\* agree to accept the said number of Participating Shares or any lesser number in respect of which this application may be accepted by the Company on the terms of the Prospectus and subject to the Articles.
4. I/we\* hereby request that our Participating Shares be issued in registered form without certificate(s)\*.
5. I/we\* undertake to transfer payment, to:

Intermediary Bank:	Bank of America New York
SWIFT:	BOFAUS3N
Beneficiary Bank:	RBC Investor Services Bank SA Luxembourg
SWIFT:	FETALULL
Final Beneficiary:	ABSL Umbrella UCITS Fund Plc Collection Account
IBAN number:	Lu073415420034446600
Ref:	Investor name
For the credit of Beneficiary:	(mention the individual or both Sub-Fund(s)) names

(a) Note: Payment for Participating Shares in the Company must be made by wire-transfer. The Administrator must have sight of cleared funds in the Company's bank account by the Closing Date at the end of the Initial Offer Period (in respect of the applications made during the Initial Offer Period) and by the Business Day three Business Days after the relevant Subscription Date on which Shares are to be issued (in respect of applications after the Initial Offer Period). If payment in full has not been received by the relevant times stipulated, the Company and/or the Investment Manager

may cancel the allotment and the applicant shall indemnify and hold harmless the Company, the Directors, the Investment Manager, the Administrator and the Custodian for any loss, cost or expense suffered by them as a result of a failure by the Shareholder to pay the subscription monies by the relevant time.

6. I/we\* declare that I/we\* have informed myself/ourselves\* as to, and am/are\* in compliance with, (a) the legal requirements within my/our\* jurisdiction for the purchase, holding, or disposal of Shares, and (b) any foreign exchange restrictions which may affect me/us\*, and have informed myself/ourselves\* as to the income and other tax consequences which may apply in my/our\* jurisdiction relevant to the purchase, holding or disposal of Shares. (See note 7).
7. The Applicant further represents and warrants that:
  - (a) If a natural person, the Applicant is 18 years of age or over;
  - (b) If a corporation, limited liability company, partnership, or other entity, the Applicant is authorized, empowered and qualified to execute this Application Form and to make an investment in the Company as herein contemplated;
  - (c) The Application Form is valid, binding and enforceable against the Applicant in accordance with its terms;
  - (d) The Applicant is (i) not a US Person (as defined in the Prospectus) or a national, resident or domiciliary of any other jurisdiction where the laws of such jurisdiction prevent the Applicant from applying for Participating Shares ("Non-Qualified Person") and did not purchase, and was not solicited to purchase, Participating Shares within the United States, and none of the funds used by the Applicant to effect the purchase of Shares have been obtained from a US person and (ii) acquiring the Shares for the Applicant's own account, for investment purposes and not with a view to resell, distribute or transfer the same or any part thereof, and no other person has any interest in such Participating Shares or in the Applicant's rights hereunder other than as a shareholder in, partner of, or beneficiary of the Applicant (in the case of any Shares purchased on account of another person, such person shall be identified in writing to the Company and the Applicant shall be required to provide any additional information about such other person requested by the Company);
  - (e) The Applicant will notify the Administrator immediately if the Applicant becomes a US Person or Non-Qualified Person or if the Applicant becomes aware that the person for whom the Applicant holds Participating Shares has become a US Person or a Non-Qualified Person;
  - (f) The Applicant is either an Accredited Investor or an Institutional Investor, as such terms are defined in the Prospectus and the Applicant undertakes to provide any further additional documentation as requested by the Company in its discretion to support this statement;
  - (g) The Applicant is aware that the Company is only suitable for investment by investors who are aware and understand the risks involved and are able to withstand the loss of their invested capital and confirms that it has read, fully understood and accepts the risks associated with an investment in the Company;
  - (h) All legal requirements necessary to be complied with or observed in order for this Application Form or the issuance of the Participating Shares to be lawful and valid under the laws of any jurisdiction to which the Applicant is subject have been obtained, complied with or observed;
  - (i) The Applicant has read and understood the supplement and in deciding to purchase Participating Shares in the Company has relied solely on information contained in the supplement, the documents referred to in the section on General Information of the supplement (which are available to the Applicant through the Administrator);
  - (j) The Applicant acknowledges that he has had access to such financial and other information concerning the Company, the Directors, the Administrator and the Participating Shares as the Applicant has deemed necessary or appropriate in order to make an informed investment decision with respect to the purchase of Participating Shares, including an opportunity to ask questions to and request information from the Directors and Administrator;
  - (k) The Applicant further acknowledges that he has sufficient knowledge and experience in financial, investment and business matters or has taken sufficient independent advice to be capable of evaluating the merits and risks associated with an investment in the Participating Shares;
  - (l) The Applicant acknowledges that the Participating Shares are a speculative investment involving a significant degree of risk, that the Applicant is not dependent upon current cash returns with respect to the investment in the Shares, that significant dividends on the Shares are not expected to be made and that redemption of the Shares is subject to the limitations and restrictions described in the Prospectus;
  - (m) The Applicant is not entitled to cancel, terminate or revoke this subscription or any of the powers conferred herein;

- (n) The origin of the funds used by the Applicant to subscribe for the Participating Shares is not from a source domiciled or resident for tax purposes in, or from a citizen of, the United States of America or India and investment funds of the Applicant shall not directly or indirectly be derived from activities that may contravene applicable laws and regulations, including anti-money laundering laws and regulations.
  - (o) The Applicant understands that the Company cannot accept funds derived directly or indirectly from sources within India from Indian residents where the Company invests in India except if the Applicant has received Indian regulatory approval for such investments or if no approval is required, the Applicant has obtained a legal opinion to that effect.
  - (p) The Applicant is not domiciled and does not have its place of business in a prohibited country or territory, or is not an individual or entity listed on relevant anti-money laundering and anti-terrorism financing legislation, rules, regulations, policy statements, circulars and notices approved or issued by regulatory authorities in Singapore, including the Notice titled "Prevention of Money Laundering and Countering the Financing of Terrorism" (dated 24 April 2015) issued by MAS pursuant to section 27B of the Monetary Authority of Singapore Act (Chapter 186 )
  - (q) the origin of the funds used by the Applicant to subscribe for the Participating Shares are not the direct or indirect proceeds of drug trafficking or other criminal activity and are not derived from activities that would violate anti-money laundering laws and regulations or are otherwise prejudicing any applicable requirements under the Singapore AML/CFT Regulations or are in no manner related to and will not be in any manner related to any politically exposed person;
  - (r) neither the Applicant nor any person directly or indirectly controlling, controlled by or under common control with such Applicant is a person identified as a terrorist organisation on any relevant lists maintained by governmental authorities;
  - (s) The Applicant is aware that: (i) the Sub-Fund operates in a multi-class structure where each class may have varying terms representing interests in the same investment portfolio; being the Sub-Fund (ii) each class can set its own transaction minimums and may vary with respect to certain fees and expenses as set out in the Supplement; (iii) one class could offer access on different terms than another class, as set out in the Supplement; and (iv) certain series may be more appropriate for certain investors
  - (t) The Applicant hereby declares that the Participating Shares are not being acquired and will not be held in violation of any applicable law. By subscribing for the Participating Shares, the Applicant will not cause the Company to be obliged to register itself or file any document with any regulatory authority.
  - (u) The Applicant hereby undertakes and agrees to accept the number of Participating Shares applied for or any lesser number of Participating Shares that may be allocated to it in respect of which this application may be accepted. In the event that the Directors decide to allocate any lesser number of Participating Shares or not to allocate any Participating Shares to the Applicant, the Applicant accepts that decision as final.
8. The Company may accept this subscription in whole or in part. The execution and delivery of this Application Form, the consummation of the transactions contemplated hereby by the Applicant and the performance of the Applicant's obligations hereunder will not conflict with, or result in any violation of or default under, any provision of any governing instrument applicable to the Applicant, or any agreement or other instrument to which the Applicant is a party or by which the Applicant or any of its properties are bound, or any foreign or domestic permit, franchise, judgment, decree, statute, rule or regulation applicable to the Applicant or the Applicant's business or properties.
  9. The Applicant acknowledges and confirms that no representations, warranties or covenants have been made to the Applicant by the Company or any representative or agent of the Company other than those contained in the Prospectus and Supplement.
  10. The Applicant hereby agrees to provide to the Company and the Administrator at such times as each of them may request such declarations, certificates, documents or information as each of them may reasonably require in connection with this investment. Should any information furnished to any of them become inaccurate or incomplete in any way, the Applicant hereby agrees to notify the Manager or the Administrator immediately of any such change and further agrees to request the redemption of Units in respect which such confirmations have become inaccurate if requested to do so by the Company. The Applicant agrees to notify the Company and the Administrator of any change to its tax residency status.
  11. The Applicant will indemnify and hold harmless the Company, the Administrator, the Investment Manager and any of their directors, officers, employees or agents from and against any and all losses, claims, damages, expenses and liabilities relating to or arising out of any breach of any representation, warranty, covenant or undertaking made by or on behalf of the Applicant herein.

12. The Company may accept in its sole discretion all or any portion of the purchase price amount for the Participating Shares. If so accepted, this Application Form (a) will be binding upon the Applicant's heirs, successors, legal representatives and assigns, (b) may not be cancelled, terminated or revoked by the Applicant and (c) will be governed by and construed in accordance with the laws of Ireland and the Applicant hereby submits to the exclusive jurisdiction of the Courts of Ireland
13. In the case of joint applicants, the Applicants hereby directs that on the death of one of them the Units for which they hereby apply are to be held in the name of and to the order of the survivor or survivors of them or the executor or administrator of the last survivor.
14. The Applicant hereby confirms that the confirmations, representations, declarations and indemnities made or given herein are continuous and apply to all subsequent purchases of Shares by it in the Company.

## 7. DATA PROTECTION LAW

I/We have read the Privacy Notice at Annexure J hereto.

## 8. NAMES AND ADDRESSES OF APPLICANTS, SIGNATURES AND NOTES TO THE APPLICATION FORM

Single/Joint Private Investors (Names and Addresses of Applicants, Signatures and Notes to the Application Form)

<b>Name</b>																															
<b>Address</b>																															
<b>Tel No.</b>											<b>Fax No.</b>																				
<b>E-mail</b>																															
<b>Second Applicant</b>																															
<b>Name</b>																															
<b>Address</b>																															
<b>Tel No.</b>											<b>Fax No.</b>																				
<b>E-mail</b>																															
<b>Third Applicant</b>																															
<b>Name</b>																															
<b>Address</b>																															
<b>Tel No.</b>											<b>Fax No.</b>																				
<b>E-mail</b>																															
<b>Nominee/Account Designation (if applicable)</b>																															
<b>Name</b>																															
<b>Corporate or other Applicant</b>																															
<b>Name</b>																															
<b>Authorised Signatory</b>																															
<b>Address</b>																															
<b>Tel No.</b>											<b>Fax No.</b>																				
<b>E-mail</b>																															
<b>Distributor</b>																															
<b>Name</b>																															
<b>Address</b>																															
<b>Tel No.</b>											<b>Fax No.</b>																				
<b>E-mail</b>																															

**Bank account details of the subscriber**

Account Name	
Account Number	
Sort Code	
Bank Name	
Bank	

**Signatures**

Signature(s) of duly authorised applicant(s)
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Signature(s) of duly authorised applicant(s) (Please state representative capacity in case of Institution)
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Date	D	D	M	M	Y	Y	Y	Y
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Date	D	D	M	M	Y	Y	Y	Y
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**9. NOTES TO THE APPLICATION FORM**

- To assist the Investment Manager with the discharge of its obligations under the section 4A of the Securities and Futures, Cap 289 of Singapore, the Board of Directors of the Company requires applicants that are corporations to provide:
  - a certified true copy of the most recent audited balance-sheet of the company; or
  - where the company is not required to prepare audited accounts regularly, a certified true copy of the balance-sheet of the company certified by the company as giving a true and fair view of the state of affairs of the company as of the date of the balance-sheet, which date shall be within the preceding twelve (12) months of the date of submission of this Application Form. [ABSLAMC: Under the Singapore Securities and Futures Act, for purposes of verifying that the Company is an accredited investor, the date of the balance sheet must be within the preceding 12 months]

This documentation requirement is listed in Annexure A.
- Non Resident Indians applying for Shares are required to complete Annexure B to the Application Form.
- As the Company is authorized as a collective investment scheme in Ireland, investors in the Company who are not resident for tax purposes in Ireland are required to provide a declaration in the prescribed form of the Revenue Commissioners of Ireland. Accordingly, all subscribers in the Company who are not resident in Ireland for tax purposes must complete a declaration at Annexure C.
- Pursuant to the Return of Values (Investment Undertakings) Regulations 2013 (S.I. 245 of 2013), the Company is required to collect certain information from all investors in the Company who are resident in Ireland for tax purposes, other than Excepted Share Holders (as defined in Annexure D. Accordingly, all subscribers in the Company who are resident in Ireland for tax purposes (other than Excepted Shareholders) must complete a declaration at Annexure D.
- Pursuant to the Ireland/U.S. Intergovernmental Agreement in relation to the implementation of FATCA in Ireland and the implementing regulations in Ireland, the Company is required to obtain certain information from all investors in the Company. Such information may be reported to the Revenue Commissioners of Ireland. In addition and as described at Annexure E under Irish laws and regulations implementing the CRS the Company will be required to report certain information to the Revenue Commissioners annually in relation to investors in the Company, Accordingly, all subscribers in the Company must complete Annexure F.
- If more than one applicant signs, such applicants will be deemed to be joint applicants and joint holders.
- Unless otherwise stipulated or until the Company has received by registered mail, notice to the contrary from any of the joint holders who have signed the Application Form, each and any one of the joint holders who have signed the Application Form of a registered holding will be recognised by the Company as being entitled to exercise all the rights attached to their Participating Shares including the right to transfer the same.
- In the absence of contrary instructions, certificates and notices will be sent to the address of the first named applicant.
- Participating Shares will be issued in registered form without a certificate being issued.
- As the investment portfolio of the Company is managed by the Investment Manager in Singapore, the gains and income derived by the Company may be regarded as being sourced in Singapore and therefore liable to Singapore tax at the prevailing income tax rates. These gains and income may, however, be exempted from Singapore tax under Section 13CA of the Income Tax Act (Chapter 134 of Singapore) (the "Tax Exemption Scheme for Foreign Investors"). Under the Tax Exemption Scheme for Foreign Investors, the Company will be exempt from Singapore tax on "Specified Income" from "Designated Investments" if it meets the "Qualifying Fund" criteria. A subscriber or beneficial owner in a Qualifying Fund must be a "Qualifying Investor" in order to enjoy tax exemptions on its share of the Company's income and gains. To ensure both the Company and the Subscriber meets the criteria to be a Qualifying Fund and Qualifying Investor, respectively, the subscriber is required to complete Annexure G.
- Individuals applying for Shares are required to complete Annexure H to this Application Form.

## Annexure A

### CHECKLIST OF REQUIRED ANTI-MONEY LAUNDERING (AML) INFORMATION/ DOCUMENTATION TO BE PROVIDED BY ALL APPLICANTS

#### Required documentation for investors

#### A. PRIVATE INVESTORS

1. National Identity card or passport including full name, identification number, signature, photo ID, place and date of birth, expiration date (certified true copy);

If no ID card or passport is available, certified true copy of the driving license or residence permit including full name, signature and photograph can be accepted.

If none of these documents exist, a certified true copy of a birth certificate along with a certified true copy of a recent proof of residence (e.g. a council tax bill) can be considered with the approval of our Administrator.

Proof of address is required unless the Application Form gives date of birth that can be validated. Contact details including personal, office or work telephone number;

#### B. PRIVATE INVESTORS - INVESTMENT ON BEHALF OF A MINOR

1. Written confirmation issued by the legal representatives (e.g. a parent) confirming that the investments are made for the benefit of the minor and confirming the source of wealth if the investment is greater than Euro 5,000.
2. Identity card or passport of the minor – if any - including full name, identification number, signature, photo ID, place and date of birth, expiration date (certified true copy);

A certified true copy of the birth certificate or equivalent is required.

#### C. BANKS AND FINANCIAL INSTITUTIONS

##### a. Banks and financial institutions Regulated in Equivalent country

1. Evidence of regulation via web page of the regulatory authority (print-out); If such information is not available, a certified true copy of the banking or investment license issued by the regulatory authority. The regulatory authority must be in an Equivalent Country;
2. A current and dated list on company letterhead of authorised signatories who operate on the account; bearing the full names, powers granted and signature specimen of the authorised individuals (simple copy only);

##### b. Banks and financial institutions NOT regulated in Equivalent country, BUT covered by a Comfort Letter issued by their parent company regulated in an equivalent country

1. An original comfort letter issued by the parent company confirming it imposes on its branches and subsidiaries equivalent KYC and AML requirements to those in place in its home legislation;
2. Evidence of regulation of the parent company via web page of the regulatory authority (print-out); If such information is not available, a certified true copy of its banking or investment license issued by the regulatory authority;
3. A current and dated list on company letterhead of authorised signatories who operate on the account ; bearing the full names, powers granted and signature specimen of the authorised individuals (simple copy only);
4. FATCA: To provide GIIN if available. If entity is found in US, Form W9 to be provided. If entity is not found in US but controlled by US persons, W9 Form on all UBOs who have at least 20% controlling interests to be provided. If entity not found in US and no US controlling shareholder, W-8BEN-E Form or Self-Certification Form to be provided.

##### c. Banks and financial institutions NOT regulated in Equivalent country AND Not covered by a comfort letter

1. Evidence of regulation via web page of the regulatory authority (print-out); If such information is not available, a certified true copy of the banking or investment license issued by the regulatory authority; OR if the entity is not regulated, a certified true copy of its certificate of incorporation along with its articles of association;
2. Written confirmation issued by the bank/financial institution confirming that it invests on its own behalf ; If it cannot give this confirmation because it is acting in a nominee capacity, it will be necessary for the bank/FI to register shares in its name but also including the name of each underlying investor (e.g. XYZ Bank – ref John Murphy). The standard identification checks will also have to be performed on the underlying investors.
3. An original duly signed and dated list of shareholders of the company issued on letterhead paper with the share allotment per shareholder and the total outstanding shares of the company;

4. Identification documents of the ultimate shareholders/beneficiaries holding – directly or indirectly – more than 25% of the outstanding shares (or voting rights) of the company as per the relevant section of these guidelines;
5. An original beneficial ownership declaration signed by these ultimate beneficial owners including the confirmation of the source of the funds;
6. List of directors - alternatively a certificate of incumbency (available in certain countries only);
7. A current and dated list on company letterhead of authorised signatories who operate on the account ; bearing the full names, powers granted and signature specimen of the authorised individuals (simple copy only);
8. IDs/Passports of two directors / legal representatives authorised to operate the account (certified true copy)
9. A simple copy or a print-out from the company's website of the latest audited financial report or equivalent.
10. FATCA: To provide GIIN if available. If entity is found in US, Form W9 to be provided. If entity is not found in US but controlled by US persons, W9 Form on all UBOs who have at least 20% controlling interests to be provided. If entity not found in US and no US controlling shareholder, W-8BEN-E Form or Self-Certification Form to be provided.

In case of multiple layers between the bank/financial institution and its ultimate beneficial owners, official documentary evidence of reliable and independent source of the link between the multiple layers has to be obtained (i.e. public registers with diagram of shareholder structure).

#### **D. COMPANY**

- a. Designated Persons - Companies Listed on a recognized stock exchange AND Domiciled in an Equivalent Country  
Recognized stock exchanges are listed by the “World Exchanges Organization”

List available on <http://www.world-exchanges.org>

1. Evidence of the company's listing (webpage of the Stock exchange);
2. Evidence (certificate of incorporation) that it is domiciled in an Equivalent Country.3- A current and dated list on company letterhead of authorised signatories who operate on the account; bearing the full names, powers granted and signature specimen of the authorised individuals (simple copy only);

- b. Companies NOT listed on a recognized stock exchange AND Domiciled in any country

1. Memorandum and Articles of Association;
2. Evidence of registration : certificate of incorporation/extract of the commercial register – alternatively a certificate of good standing (available in certain countries only) (certified true copy) or a print-out of an extract from an official governmental website (e.g. Company's House in Great-Britain or Ireland);
3. A duly signed and dated original list of shareholders) of the company issued on letterhead paper with the allotment per shareholder and the total outstanding shares of the company;
4. Identification documents (certified true copy) of the ultimate shareholders/beneficiaries holding – directly or indirectly – more than 25% of the outstanding shares (or voting rights) of the company as per the relevant section of the guidelines;
5. An original beneficial ownership declaration signed by these ultimate beneficial owners including the confirmation of the origin of the funds;
6. Details of the registered office and principal place of business or business address
7. IDs/Passports of the two directors / legal representatives authorised to operate the account (certified true copy)
8. Original list of directors – alternatively a Certificate of Incumbency (available in certain countries only);
9. A simple copy or a print-out from the company's website of the latest audited financial report or equivalent.
- 10.A current and dated list on company letterhead of authorised signatories who operate on the account; bearing the full names, powers granted and signature specimen of the authorised individuals (simple copy only);
11. Certified list of all natural persons (other than the directors) who have executive authority (or who act on behalf) of the Company;
- 12.FATCA: To provide GIIN if available. If entity is found in US, Form W9 to be provided. If entity is not found in US but controlled by US persons, W9 Form on all UBOs who have at least 20% controlling interests to be provided. If entity not found in US and no US controlling shareholder, W-8BEN-E Form or Self-Certification Form to be provided.

In case of multiple layers between the investing company and its ultimate beneficial owners, official documentary evidence of reliable and independent source of the link between the multiple layers has to be obtained (i.e. public registers with diagram of shareholder structure).

c. Partnership:

1. Partnership agreement (certified true copy)
2. Evidence of registration: certificate of incorporation/extract of the commercial register – alternatively a certificate of good standing (available in certain countries only) (certified true copy) or a print-out from an extract from an official governmental website;
3. An original beneficial ownership declaration signed by these ultimate beneficial owners including the confirmation of the origin of the funds;
4. Identification documents of the directors / legal representatives authorised to operate the account (certified true copy);
5. A copy or a print-out from the company's website of the latest audited financial report or equivalent in the case of limited liability partnerships.
6. A current and dated list on company letterhead of authorised signatories who operate on the account; bearing the full names, powers granted and signature specimen of the authorised individuals (simple copy only); Business Address or principal place of business;
7. Certified list of all natural persons who act on behalf of the Partnership;
8. Certified list of names of all managers, in the case of a limited liability partnership or a limited partnership registered in Singapore;
9. Evidence of the Partnership's membership with a relevant professional body, if applicable

In case of multiple layers between the partnership and its ultimate beneficial owners, official documentary evidence of reliable and independent source of the link between the multiple layers has to be obtained (i.e. public registers with diagram of the structure).

**E. NOMINEE COMPANIES OWNED BY DESIGNATED PERSONS**

The information requested below is likely to have been obtained previously. Please check the log of previously obtained letters.

1. An original letter from the nominee's owner;
2. Evidence of regulation of the parent company via web page of the regulatory authority or a certified true copy of the banking/investment license;
3. A current and dated list on company letterhead of authorised signatories who operate on the account; bearing the full names, powers granted and signature specimen of the authorised individuals (simple copy only);

The documentation obtained should be stored and logged on the log referred to above.

N.B.: Nominee companies not regulated in equivalent countries are not allowed to hold omnibus positions in the register unless covered by a global comfort letter issued by a parent company regulated in an equivalent country).

**F. INVESTMENT FUNDS**

1. Designated Bodies - Regulated investment funds in Equivalent Countries
  - a. Open and Closed-ended Investment funds in Equivalent countries
    1. A copy or web downloads of the prospectus/offering memorandum or equivalent;
    2. Evidence of regulation via the web page of the regulatory authority or certified true copy of the business license;
    3. A current and dated list on company letterhead of authorised signatories who operate on the account; bearing the full names, powers granted and signature specimen of the authorised individuals (simple copy only);
2. Regulated Investment funds in Non-Equivalent Countries
  - a. Open and Closed-ended investment funds in Non-equivalent countries
    1. A copy of the prospectus/offering memorandum or equivalent;
    2. Evidence of regulation via the web page of the regulatory authority (print-out) or a certified true copy of the business license issued by the authority;
    3. Original list of shareholders (with full names, date of birth, allotment per shareholder and total outstanding shares) of the Fund issued on letterhead paper, dated and signed or a written confirmation that no shareholder holds–directly or indirectly – more than 25% of the outstanding shares (or voting rights) of the Fund;

4. A current and dated list on company letterhead of authorised signatories who operate on the account ; bearing the full names, powers granted and signature specimen of the authorised individuals (simple copy only);
  5. Identification documents (certified true copy) of the ultimate shareholders/beneficiaries (if any) holding – directly or indirectly – more than 25% of the outstanding shares (or voting rights) of the Fund as per the relevant section of the guidelines;
  6. An original beneficial ownership declaration signed by these ultimate beneficial owners including the confirmation of the origin of the funds;
3. Non-regulated open and closed-ended investment funds: (located in any country)
1. A certified true copy or an original of the prospectus/offering memorandum;
  2. Evidence of registration: certificate of incorporation/extract of the commercial register (certified true copy);
  3. A duly signed and dated list of shareholders (full names and dates of birth) of the fund issued on letterhead paper with the allotment per shareholder and the total outstanding shares of the fund;
  4. Identification documents of the ultimate shareholders holding – directly or indirectly – more than 25% of the outstanding shares of the (or voting rights) Fund as per the relevant section of the guidelines;
  5. An original beneficial ownership declaration signed by these ultimate beneficial owners including the confirmation of the origin of the funds;
  6. A current and dated list on company letterhead of authorised signatories who operate on the account ; bearing the full names, powers granted and signature specimen of the authorised individuals (simple copy only);
  7. Certified true copies of the identification documents of the individuals authorised to operate the account;
  8. A simple copy or a print-out from the company's website of the latest audited financial report (and a certified true copy for not regulated funds in non-equivalent country);

## **G. PENSION FUNDS / PENSION PLANS / PENSION SCHEMES**

- a. Pension Funds/Plans/Schemes Regulated in equivalent countries
  1. Evidence of regulation via the web page of the regulatory authority (print-out) or certified true copy of the business license issued by the authority;
  2. A current and dated list on company letterhead of authorised signatories who operate on the account; bearing the full names, powers granted and signature specimen of the authorised individuals (simple copy only);
- b. Pension Funds/Plans/Schemes Domiciled in Equivalent countries but NOT Regulated
  1. Certificate of registration/incorporation (certified true copy);
  2. Rules of the pension fund/plan/scheme or equivalent (certified true copy);
  3. Identification documents of the beneficiaries holding – directly or indirectly – more than 25% of the outstanding shares (or voting rights) of the pension fund /plan/scheme or a written confirmation that no beneficiary holds more – directly or indirectly – than 25% of the outstanding shares (or voting rights) of the Pension Fund/Plan/Scheme;
  4. An original beneficial ownership declaration signed by these ultimate beneficial owners including the confirmation of the origin of the funds;
  5. A current and dated list on company letterhead of authorised signatories who operate on the account ; bearing the full names, powers granted and signature specimen of the authorised individuals (simple copy only);
  6. Identification documents of the individuals authorised to operate the account (certified true copy);
- c. Pension Funds/plans/schemes Domiciled In Equivalent Countries But Not Regulated, And Established As A Trust
  1. Rules of the pension fund/plan/scheme or equivalent (not required if the rules are already set out in the Trust Deed) (certified true copy);
  2. Identification documents of the beneficiaries holding – directly or indirectly – more than 25% of the outstanding shares (or voting rights) of the pension fund /plan/scheme or a written confirmation that no beneficiary holds more – directly or indirectly – than 25% of the outstanding shares (or voting rights) of the Pension Fund/Plan/Scheme;
  3. An original beneficial ownership declaration signed by these ultimate beneficial owners including the confirmation of the origin of the funds;
  4. A current and dated list on company letterhead of authorised signatories who operate on the account ; bearing the full names, powers granted and signature specimen of the authorised individuals (simple copy only);

5. Identification documents of the individuals authorised to operate the account (certified true copy);
6. The Trust deed along with all deeds of variation/amendments (certified true copy)
7. Identification documents of (certified true copy):
  - the trustee(s)
  - the employer (also called Settlor, Donor or Grantor),

N.B.: The Trustees, Settlor, Donor or Grantor must be identified depending on their profiles.

d. Pension Funds/Plans/Schemes Regulated in Non-equivalent countries

1. Evidence of regulation via the web page of the regulatory authority (print-out) or certified true copy of the business license issued by the authority;
2. Rules of the pension fund/plan/scheme or equivalent (certified true copy) including information on the functioning of the pension fund (i.e. information on whether the investments are made freely or whether they are directly taken on the employees wages and redemptions made at the end of the product life or after a long term investment);  
If not covered in the rules of the pension fund, an original letter explaining the functioning of the pension fund;
3. Identification documents of the beneficiaries holding – directly or indirectly – more than 25% of the outstanding shares (or voting rights) of the pension fund /plan/scheme or a written confirmation that no beneficiary holds more – directly or indirectly – than 25% of the outstanding shares (or voting rights) of the Pension Fund/Plan/Scheme;
4. An original beneficial ownership declaration signed by these ultimate beneficial owners including the confirmation of the origin of the funds;
5. A current and dated list on company letterhead of authorised signatories who operate on the account ; bearing the full names, powers granted and signature specimen of the authorised individuals (simple copy only);
6. Identification documents of the individuals authorised to operate the account (certified true copy);

## I. TRUSTS

1. A current and dated list on letterhead of authorised signatories who operate on the account ; bearing the full names, powers granted and signature specimen of the authorised individuals (simple copy only);
2. Trust deed along with all deeds of variation/amendments (certified true copy);
3. Identification documents of the Trustee, as per the relevant section of these guidelines (certified true copy);
4. Identification documents of the ultimate beneficiaries holding – directly or indirectly – more than 25% of the assets (or voting rights) of the Trust, as per the relevant section of these guidelines;
5. An original beneficial ownership declaration signed by these shareholders/ultimate beneficial owners (if any) including the confirmation of the origin of the funds;
6. Identification documents of the Settlor/Donor/Grantor, as per the relevant section of these guidelines (certified true copy);
7. Identification documents of the Protector, (if any), as per the relevant section of these guidelines (certified true copy)

N.b.: If the Trustee(s) is (are all) regulated in an equivalent country, only the points 1 and 2 are required in addition to the proof of regulation of the Trustee(s) (it is understood here that the units/shares are registered in the name of the Trust).

## Annexure B

### **Annexure to be completed in case of a Non Resident Indian subscriber**

I confirm to ABSL UMBRELLA FUND PLC ("Company") that:

(i) I am a holder of Indian passport bearing passport number ;

(ii) I have been an NRI since.....and my current residential address is.....

.....

.....

Proof of my NRI status is attached;

(iii) I fully understand that the Company cannot accept investment from an Indian resident and / or from funds which are derived from sources within India; and

(iv) the monies being used by me for investment in the Company are not, and for investment in the future shall not be derived directly or indirectly from sources within India.

I agree and acknowledge that if any of the above confirmations prove to be untrue, my investment in the Company may be compulsory redeemed by the Board of Directors of the Company at its sole discretion. I also agree to indemnify and hold harmless RBC and the Company against any loss, costs, damages, fines, penalties or charges etc that it may incur or suffer as a result of the above confirmations being found to be untrue.

I undertake to immediately inform RBC and the Company if ever I become an Indian resident and/or the funds for investment would be derived from sources within India.

(Signature)

Name of NRI subscriber(s)

## Annexure C

### Declaration of residence outside Ireland

Applicants resident outside Ireland are 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.

#### 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/the company\* is entitled to the shares in respect of which this declaration is made and that I am/we are/the company is\* not currently resident or ordinarily resident in Ireland, and
- should I/we/the company\* become resident in Ireland I will/we will\* so inform you, in writing, accordingly.

\*Delete as appropriate

Signature of applicant or authorised signatory: \_\_\_\_\_(declarant) Capacity  
of authorised signatory (if applicable): \_\_\_\_\_ Date: \_\_\_\_\_

#### Joint applicants

#### 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.

\*Delete as appropriate

Name and address of applicant: \_\_\_\_\_

Names \_\_\_\_\_  
\_\_\_\_\_

Signatures \_\_\_\_\_  
\_\_\_\_\_

#### IMPORTANT NOTES

1. Non-resident declarations are subject to inspection by the Irish Revenue Commissioners and it is a criminal offence to make a false declaration.
2. To be valid, the Application Form (incorporating the declaration required by the Irish Revenue Commissioners) must be signed by the applicant. Where there is more than one applicant, each person must sign. If the applicant is a company, it must be signed by the company secretary or another authorised officer.
3. 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.

## Annexure D

### Return of Values (Investment Undertakings) Regulations 2013

Pursuant to the Return of Values (Investment Undertakings) Regulations 2013 (S.I. 245 of 2013) (the "Regulations") and Section 891C of the Taxes Consolidation Act 1997, the Company is required to collect certain information from persons who are Irish resident or ordinarily resident (other than Excepted Share Holders as set out in the list below).

If the Applicant is Irish resident or non-Irish resident and is not an Excepted Share Holder, please provide the following information and documentations: Tax Identification Number (TIN) / PPS Number:

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

- P60
- P45
- P21 Balancing Statement
- Payslip (where employer is identified by name or tax number)
- Drug Payment Scheme Card
- Tax Assessment
- Tax Return Form
- PAYE Notice of Tax Credits
- Child Benefit Award Letter / Book
- Pension book
- Social Services Card
- Public Services Card

In addition, printed documentation issued by the Revenue Commissioners of Ireland or the Department of Social Protection which includes your name, address and tax reference number is also acceptable.

In the case of joint account holders, the additional documentation is required for each Applicant.

Excepted Share Holders	
Share Holders	Taxes Consolidation Act 1997 (TCA) reference
The following resident entities will constitute Excepted Share Holders provided the Fund has obtained a duly completed appropriate declaration:	
An investment undertaking	739D(6)©
An investment limited partnership	739D(6)(cc)
A pension scheme which is an exempt approved scheme	739D(6)(a)
A company carrying on a life assurance business	739D(6)(b)
A special investment scheme	739D(6)(d)
A unit trust to which section 731(5) applies	739D(6)(e)
A charity	739D(6)(f)
ARFs, AMRFs	739D(6)(h)
A qualifying fund manager	739D(6)(g)
A qualifying savings manager	739D(6)(g)
PRSA providers	739D(6)(l)
The National Pensions Reserve Fund	739D(6)(l)
The National Asset Management Agency	739D(6)(ka)
A Section 110 Company	739D(6)(m)
A Credit Union	739D(6)(j)
An Irish resident company but only where the Fund is a money market fund	739D(6)(k)
A unit holder who holds their units in a recognised clearing system	739B(1)(d)(i)(III) / 739G(3)
A unit holder where the investment undertaking, immediately before a chargeable event, holds a non-resident declaration made by the person who made the investment; or, where the investment undertaking has put in place equivalent measures with the written approval of the authorised Revenue officer	739D(7) 739D(7B)

### CRS Customer Information Notice

The CRS was developed by the OECD as a new global standard for the automatic exchange of information between tax authorities in participating jurisdictions. A Multilateral Competent Authority Agreement was signed on 29 October 2014 in Berlin at the Global Forum on Transparency and Exchange of Information which will implement CRS in more than 90 jurisdictions, including Ireland. Under the CRS, governments of participating jurisdictions are required to collect detailed information to be shared with other jurisdictions annually. A group of over 40 countries, including Ireland, have committed to the early adoption of the CRS from 1 January 2016 with the first data exchanges taking place in September 2017. All EU member states, except Austria, will introduce the CRS from 1 January 2016; Austria will introduce CRS from 1 January 2017.

Under Irish laws giving effect to the CRS, the Fund will be required to obtain and report to the Revenue Commissioners annually certain financial account and other information for all new and existing Shareholders in respect of their holding of Shares in the Fund. This information will include amongst other things, details of the name, address, TIN, place of residence and, in the case of Shareholders who are individuals, the date and place of birth, together with details relating to payments made to Shareholders and their holdings. All Shareholders will be required to provide this information to the Fund.

This information is being collected and reported to the Revenue Commissioners by the Fund to enable the Revenue Commissioners to exchange this information with tax authorities in participating jurisdictions who have signed up to the Multilateral Competent Authority Agreement. Presently, the Fund will be required to collect and report this information in respect of all Shareholders in the Fund, irrespective of where they are resident. It is expected that where a Shareholder is resident in a jurisdiction which is participating in the CRS, the information submitted by the Fund to the Revenue Commissioners will be shared by the Revenue Commissioners with the tax authority of that participating jurisdiction. It is expected that where the Revenue Commissioners determine that a Shareholder is resident in a non-participating jurisdiction, no further use will be made by the Revenue Commissioners of the information submitted by the Fund. The precise requirements of the CRS as implemented in Ireland are not yet known and may impose additional due diligence, systems and administrative burdens and costs on the Fund and/or its Shareholders. Further information may be obtained from the AEOI (Automatic Exchange of Information) web page on revenue.ie - <http://www.revenue.ie/en/business/aeoi/index.html>.

Also applicable to residents of Andorra, Anguilla, Aruba, British Virgin Islands, Cayman Islands, Guernsey, Isle of Man, Jersey, Liechtenstein, Monaco, Montserrat, Netherlands Antilles, San Marino, Switzerland, Turks and Caicos Islands and United States of America. Accordingly any reference to EU Member State should be deemed to include these additional countries

## Annexure F

### FATCA AND CRS - ENTITY SELF-CERTIFICATION FORM

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 investor's tax arrangements.

Please complete the sections below as directed and provide any additional information that is requested. Please note that in certain circumstances we may be legally obliged to share this information, and other financial information with respect to an investor's interests in the Fund with relevant tax authorities. This form is intended to request information only where such request is not prohibited by Irish law.

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 ensure that we are advised of these changes promptly.

(Mandatory fields are marked with an \*) Investors that are individuals should not complete this form and should complete the form entitled "Individual Self-Certification for FATCA and CRS".

If you have any questions about how to complete this form, please contact your tax advisor.

#### 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 investor's tax arrangements. Please complete the sections below as directed and provide any additional information that is requested. Please note that in certain circumstances we may be legally obliged to share this information, and other financial information with respect to an investor's interests in the Fund with relevant tax authorities. This form is intended to request information only where such request is not prohibited by Irish law.

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 ensure that we are advised of these changes promptly.

(Mandatory fields are marked with an\*)

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

#### Section 1: Investor Identification

Investor Name\*  (the "Entity")

Country of Incorporation or Organisation

##### Current Registered Address\*:

Number  Street

City, town, State, Province or Country

Postal/ZIP Code  Country

##### Mailing address (if different from above):

Number  Street

City, town, State, Province or Country

Postal/ZIP Code  Country

## Section 2: FATCA Declaration Specified U.S. Person

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

a) The Entity is a Specified U.S. Person and the Entity's U.S. Federal Tax payer 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 Sections 3, 4 and 5)

☐

## Section 3: Entity's FATCA Classification\*

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

### 3.1 Financial Institutions under FATCA

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

I	Irish Financial Institution or a Partner Jurisdiction Financial Institution	
II	Registered Deemed Compliant Foreign Financial Institution	
III	Participating Foreign Financial Institution	

### 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	
II	Exempt Beneficial Owner	
III	Certified Deemed Compliant Foreign Financial Institution (including a deemed compliant Financial Institution under Annex II of the Agreement)	
IV	Non-Participating Foreign Financial Institution	
V	Excepted Foreign Financial Institution	

### 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	
II	Passive Non-Financial Foreign Entity (If this box is ticked, please include self-certification forms for each of your Controlling Persons)	
III	Excepted Non-Financial Foreign Entity	

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

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

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

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

Country of Tax Residency	Tax ID Number

## Section 5: Entity's CRS Classification\*

\*(The information provided in this section is for CRS. Please note an Entity's CRS classification may differ from its FATCA classification in Section 3): For more information please see the CRS 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)	
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**)	

### 5.2 Non Financial Institutions under CRS:

If the Entity is a Non Financial Institution, please tick one 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 listed entity of such a corporation	
II	Active Non-Financial Entity - a Government Entity or Central Bank	
III	Active Non-Financial Entity - an International Organisation	
IV	Active Non-Financial Entity - other than (I)-(III) (for example a start-up NFE or a non-profit NFE)	
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))	

#### **\*\*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**

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

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

Authorised Signature(s)\*

Print Name(s)\*

Capacity in which declaration is made\*

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

### **FATCA and CRS - Individuals Self-Certification form**

**Individual Investors should complete this form.**

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 investor's tax arrangements. Please complete the sections below as directed and provide any additional information that is requested. Please note that in certain circumstances we may be legally obliged to share this information, and other financial information with respect to an investor's interests in the Fund with relevant tax authorities. This form is intended to request information only where such request is not prohibited by Irish law.

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 to the OECD CRS Information Portal at: <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.

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

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

Section 4 should only be completed by any individual who is a Controlling Person of an entity investor which is a Passive Non-Financial Entity. For further guidance see. <http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/common-reporting-standard-and-related-commentaries/#d.en.345314>

(Mandatory fields are marked with an \*)

If you have any questions about how to complete this form, please contact your tax advisor.

## Individual (Controlling Person's) Self-Certification for FATCA and CRS

### Instructions for completion

We are obliged under Section 891 E, Section 891 F and Section 891 G of the Taxes Consolidation Act 1997 (as amended) and regulations made pursuant to those sections to collect certain information about each investor's tax arrangements. Please complete the sections below as directed and provide any additional information that is requested. Please note that in certain circumstances we may be legally obliged to share this information, and other financial information with respect to an investor's interests in the Fund with relevant tax authorities. This form is intended to request information only where such request is not prohibited by Irish law.

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 to the OECD CRS Information Portal at: <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.

Please note that where there are joint or multiple account holders each investor is required to complete a separate Self-Certification form. Sections 1, 2, 3 and 5 must be completed by all investors.

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

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

(Mandatory fields are marked with an\*)

### Section 1: Investor Identification

Investor Name*	
Current Registered Address*:	
Number	Street
City, town, State, Province or Country	
Postal/ZIP Code	Country
Mailing address (if different from above):	
Number	Street
City, town, State, Province or Country	
Postal/ZIP Code	Country
Place Of Birth*:	
Town or City of Birth*	Country of Birth*
Date of Birth* DDMMYY	

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

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

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

OR

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

**Section 3: CRS Declaration of Tax Residency (please note you may chose 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.

Country of Tax Residency	Tax ID Number

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

**Section 4: Type of Controlling Person**

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

For joint or multiple Controlling Persons please complete a separate Self-Certification form for each Controlling Person

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

**Section 5: Declaration and Undertakings**

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

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

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

Authorised Signature(s)\*

Print Name(s)\*

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

Capacity in which declaration is made\*

## ANNEXURE G

### To be completed by individuals / joint-individuals only

1. Applicant's Representation. In connection with the Applicant's purchase of the Participating Shares, the Applicant makes the following representation on which the Company is entitled to rely:

The Shares will be held under the following type of ownership [Please check the applicable box]:

- ☐ Individual
- ☐ Joint Individuals

2. Accredited Investor Representation. The Applicant makes one of the following representations regarding the Applicant's status as an "accredited investor" (within the meaning of section 4A of the Securities and Futures, Cap 289 of Singapore), and has checked the applicable representation.

- ☐ a. The Applicant has net personal assets exceeding S\$2 million (or its equivalent in value in any foreign currency) or such other amount as prescribed by the Monetary Authority of Singapore from time to time;
- ☐ b. The Applicant has had income in the preceding 12 months which is not less than S\$300,000 (or its equivalent in value in any foreign currency) or such other amount as prescribed by the Monetary Authority of Singapore from time to time;
- ☐ c. The Applicant an investor of a class equivalent to those set out in paragraphs under the laws of the Applicant's domicile
- ☐ d. The Applicant cannot make any of the representation set forth above.

**TAX CONFIRMATIONS**

1. Please confirm the following information by answering the following questions by checking the applicable box.

1. Is the Applicant the beneficial owner of the Participating Shares?

☐ Yes

☐ No

If the answer above is "no", please provide the following details:

Name of Beneficial Owner (in full):

Beneficial Owner's Address: \_\_\_\_\_

If there is more than one Beneficial Owner, complete a copy of this Annexure for each Beneficial Owner.

PLEASE COMPLETE THE FOLLOWING SECTIONS (WHERE THE APPLICANT IS NOT THE BENEFICIAL OWNER, PLEASE COMPLETE THE SECTION BASED ON THE BENEFICIAL OWNER'S CIRCUMSTANCES).

2. Is the Applicant / beneficial owner\* a natural person?

☐ Yes

☐ No

If the answer is "Yes", proceed to Item 3 and Item 4. If the answer 2 is "no", proceed to Item 5 or Item 6 (where appropriate) and continue until the end of this Annex.

3. Is the natural person a tax resident\*\* in Singapore?

☐ Yes

☐ No

If the answer is "Yes" proceed to Item 6.

4. Is the natural person a Singapore citizen?

☐ Yes

☐ No

If the Applicant is a Singapore tax resident or has a Singapore permanent establishment it should contact the Investment Manager before submitting the Application Form.

If the answer is "Yes" proceed to Item 8.

5. In the case where the Applicant / beneficial owner\* is a corporation or other entity (except a partnership and foreign trust (as defined below)):

(a) Is the Applicant / beneficial owner\* a "designated person" (as defined below)?

☐ Yes

☐ No

If the answer is "yes", please proceed to Item 8. If the answer is "no", please proceed to Item 5(b).

(b) Is the Applicant / beneficial owner\* tax resident\*\* in Singapore?

☐ Yes

☐ No

If the answer is "yes", please proceed to Item 7.

If the answer is "no", please indicate the jurisdiction of tax residence: \_\_\_\_\_ and proceed to Items 5(c) to 5(f) before proceeding to Item 7.

(c) Does the Applicant / beneficial owner\* have a permanent establishment\*\*\* in Singapore or carry on a business in Singapore?

☐ Yes

☐ No

(d) If the answer to Item 5© is "yes", are the funds used to invest in the Fund from its permanent establishment\*\*\* and/or operations in Singapore?

☐ Yes

☐ No

(e) The Applicant / beneficial owner\* carries out substantial business activities for genuine commercial reasons in Singapore.

☐ Yes

☐ No

(f) The Applicant / beneficial owner\* does not have as its sole purpose the avoidance or reduction of tax or penalties in Singapore.

☐ Yes

☐ No

Please proceed to Item 7

6. In the case where the Applicant / beneficial owner\* is a partnership or a foreign trust (as defined below), please complete the following in respect of each beneficiary of the foreign trust / each partner of the partnership:

(a) Is the beneficiary / partner\* a natural person?

☐ Yes

☐ No

If the answer to Item 6(a) is "yes", to proceed to Item 6(b) and Item 6(c). If the answer to Item 6(a) is "no", to proceed to Item 6(d) or Item 7 (where appropriate) and continue until the end of this Annex.

(b) Is the natural person a tax resident\*\* in Singapore?

☐ Yes

☐ No

(c) Is the natural person a Singapore citizen?

☐ Yes

☐ No

Please proceed to Item 8.

(d) In the case where the beneficiary / partner\* is a corporation or other entity (except a partnership and a foreign trust (as defined below)):

(i) Is the beneficiary / partner\* a designated person (as defined below)?

☐ Yes

☐ No

If the answer is "yes", to proceed to Item 8.

If the answer is "no", please proceed to Item 6(d)(ii).

(ii) Is the Applicant / beneficial owner\* tax resident\*\* in Singapore?

☐ Yes

☐ No

If the answer is "yes", to proceed to Item 7.

If the answer is "no", please indicate the jurisdiction of tax residence: \_\_\_\_\_ and proceed to Items 6(d)(iii) to 6(d)(vi) before proceeding to Item 7.

(iii) Does the beneficiary / partner\* have a permanent establishment\*\*\* in Singapore or carry on a business in Singapore?

☐ Yes

☐ No

(iv) If the answer to Item 6(d)(iii) is "yes", are the funds used to invest in the Fund from its permanent establishment\*\*\* and/or operations in Singapore?

☐ Yes

☐ No

(v) The beneficiary / partner\* carries out substantial business activities for genuine commercial reasons in Singapore.

☐ Yes

☐ No

(vi) The beneficiary / partner\* does not have as its sole purpose the avoidance or reduction of tax or penalties in Singapore.

☐ Yes

☐ No

7. Please answer the following:

(a) Does the Applicant /beneficial owner/any of the partners / any of the beneficiaries of the trust\* have an Associate(s) + that also beneficially owns, directly or indirectly, the Participating Shares in the Company?

☐ Yes

☐ No

(b) If the answer to Item 7(a) is "yes", please provide the following details:

Name of Associate+: \_\_\_\_\_

(Please provide a separate list if the space provided is not sufficient)

Effective combined percentage of ownership in the Company together with Subscriber / beneficial owner / partner / beneficiary of the foreign trust\*:

(Please provide a separate list if the space provided is not sufficient) Please proceed to Item 8.

8. I/We agree to promptly notify the Investment Manager and the Administrator of any change with respect to the foregoing information, and to provide such further information as the Investment Manager or the Administrator may reasonably require.

The Investment Manager may from time to time, and will, after the financial year-end of the Company, notify all investors of their shareholding in the Company. I/We irrevocably undertake to notify the Investment Manager and the Administrator within fourteen (14) days of the Investment Manager's notification if, as at any date or at the financial year end of the Company, the Applicant and/or ANY

+ beneficial owner, together with the Subscriber's and/or ANY beneficial owner's associates, beneficially own more than 30% of the total value of the securities in the Company, and if so, I/We further undertake to furnish in writing (in relation to the Applicant /the beneficial owner and their associates+) to the Investment Manager and the Administrator, the respective name(s), tax reference numbers and the addresses of the beneficial owners in the Company.

\* delete as appropriate

\*\* "Tax resident in Singapore":

(a) in relation to an individual, means a person who, in the year preceding the year of assessment, resides in Singapore except for such temporary absences therefrom as may be reasonable and not inconsistent with a claim by such person to be resident in Singapore, and includes a person who is physically present or who exercises an employment (other than as a director of a company) in Singapore for 183 days or more during the year preceding the year of assessment; and

(b) in relation to a company or body of persons, means a company or body of persons the control and management of whose business is exercised in Singapore.

\*\*\* "Permanent establishment" within the meaning of the Income Tax Act of Singapore means a fixed place where a business is wholly or partly carried on including

(a) a place of management;

(b) a branch;

(c) an office;

(d) a factory;

- (e) a warehouse;
- (f) a workshop;
- (g) a farm or plantation;
- (h) a mine, oil well, quarry or other place of extraction of natural resources;
- (i) a building or work site or a construction, installation or assembly project, and without prejudice to the generality of the foregoing, a person shall be deemed to have a permanent establishment in Singapore if that person –
  - (i) carries on supervisory activities in connection with a building or work site or a construction, installation or assembly project; or
  - (ii) has another person acting on that person's behalf in Singapore who -
    - (A) has and habitually exercises an authority to conclude contracts;
    - (B) maintains a stock of goods or merchandise for the purpose of delivery on behalf of that person; or
    - (C) habitually secures orders wholly or almost wholly for that person or for such other enterprises as are controlled by that person.

For the purpose of determining whether an investor of a qualifying fund is an associate of another investor of the fund, the two investors shall be deemed to be associates of each other if:

- a. at least 25% of the total value of the issued securities in one investor is beneficially owned, directly or indirectly, by the other; or
- b. at least 25% of the total value of the issued securities in each of the two investors is beneficially owned, directly or indirectly, by a third entity, unless an investor is an independent listed entity and does not have 25% or more shareholding in any other investor.

The "deemed associate" tests in (a) and (b) above do not apply where:

- (i) no third person (other than an individual or a "designated person" (as defined below)) beneficially owns, directly or indirectly, at least 25% of the total value of issued securities of the two investors; and
- (ii) the holding of at least 25% of the total value of the issued securities in each of the two investors is held either directly by an individual or a "designated person", or indirectly through a nominee company or a trust fund by an individual or a "designated person".

A "designated person" means:

- (a) the Government of Singapore Investment Corporation Pte. Ltd.;
- (b) the Monetary Authority of Singapore; or
- (c) any company which is wholly owned, directly or indirectly, by the Minister (in his capacity as a corporation established under the Minister for Finance (Incorporation) Act (Cap. 183) of Singapore) and which is approved by the Minister or such person as he may appoint.

A "foreign trust" refers to a trust which is administered by a trustee which is not "tax resident in Singapore".

## ANNEXURE I

### Source of Funds Form

Individual investors and in case of entities, individual beneficial owners who own more than 25% of investing entity should complete this form.

#### SECTION 1 – INVESTOR DETAILS (Please complete in all cases)

##### FIRST APPLICANT

Surname

First Name

Address:

Occupation/Business/Employment:

##### SECOND APPLICANT

Surname

First Name

Address:

Occupation/Business/Employment:

##### THIRD APPLICANT

Surname

First Name

Address:

Occupation/Business/Employment:

#### SOURCE OF FUNDS

Please specify the direct source of funds for the investment

☐ Salary ☐ Business ☐ Profession

Other (Please specify) \_\_\_\_\_

#### INVESTOR DECLARATION THAT THE ABOVE INFORMATION IS TRUE AND COMPLETE

Signed First Applicant:

Signed Second Applicant:

Signed Third Applicant:

Date

## PRIVACY NOTICE

### Introduction

This notice sets out details of how and why ABSL Umbrella UCITS Fund plc of Riverside One, Sir John Rogerson's Quay, Dublin 2, Ireland (the **"Company"**, **"we"**, **"us"**, **"our"**) and third parties acting on our behalf collect and process personal information in connection with investments in Sub Funds (the **"Funds"**). We do this in compliance with our obligations under applicable data protection law. This notice explains what personal data is collected, the purposes for which it is used, the third parties to whom it may be disclosed and how individuals can exercise their rights in relation to their personal data.

This notice applies to the collection and processing of personal information relating to any individual investor in the Funds and personal information relating to individuals associated with corporate investors in the funds, such as a corporate investor's directors, shareholders, employees, professional advisers and other personnel. References to **"you"** and **"your"** mean the relevant individuals who are the subjects of the personal data to which this notice relates and **"your company"** means a corporate investor with which an individual is associated. Corporate investors should ensure that this notice is provided to any individual whose personal data the corporate investor has provided to us, such as its directors, shareholders, employees, and other personnel, within one month of completion of the Application Form.

We also refer you to the CRS Customer Information Notice in our Application Form which contains certain further information relating to our use of your personal information.

### About Us

The Company is the controller of the personal data collected via the Application Form. The Company engages third party service providers to process such personal data on behalf of the Company and those third parties act as processors. If you have any questions about the use of your personal data by or on behalf of the Company, please contact us at the above address.

In some circumstances, RBC Investor Services Ireland Limited (the **"Administrator"**) may act as a separate controller of your personal data for its own purposes. If you have any questions about the use of your personal data by the Administrator acting on its own behalf, you should contact the Administrator.

### Personal Data that we Process

We collect personal data relating to you that is provided to us in the application and in connection with our dealings with you or your company in relation to investments in the Fund, including your name, signature, postal address, email address, fax number, date of birth, and other contact details.

We may also collect personal data relating to you in connection with ensuring compliance with our legal obligations including your PPS number; passport number; photographic identification and verification such as copies of your passport; and address verification. For the purposes of carrying out due diligence, we may also collect information relating to your status as an ultimate beneficial owner of an entity, or as a politically exposed person.

We may collect and process personal data relating to you in connection with our on-going relationship with you or your company, such as via correspondence and calls, and in connection with our administration of you or your company's investment in the Fund. We may record telephone calls for the purposes of record keeping, security and training.

In addition, we may collect personal data relating to you from third party sources in connection with complying with legislation relating to anti-money laundering, taxation, and other legislation applicable to investment funds.

We require you to complete the mandatory fields identified in our Application Form for the purpose of entering into a contract with you or your company. Please note that some of the information required by our Application Forms is necessary in order for us to administer your or your company's investment in the Fund and if you or your company do not provide us with these required details, we may decline your or your company's application to become an investor. Please be advised that you may be contractually obliged to ensure that certain information that we hold relating to you is up to date pursuant to the Application Form.

### Purposes of Processing and Legal Basis

Personal data that you or your company provides in your Application Form, or that we otherwise obtain in relation to you, will be processed for the following purposes:

- processing your or your company's application to become an investor;
- establishing your identity, and providing, servicing and administering your or your company's investment;

- complying with our legislative and regulatory obligations in connection with our dealings with you or your company, including under applicable law regarding anti-money laundering, taxation, the regulation of collective investment schemes, or the provision of financial services;
- if applicable, processing the fact that you are a politically exposed person, to comply with applicable legal obligations;
- to communicate with you by way of notice pursuant to applicable legislation or the Company's Constitution;
- maintaining appropriate business records, including maintaining appropriate registers of shareholders;
- statistical analysis and market research;
- internal training and management of personnel;
- to respond to or evaluate any queries or complaints in relation to your or your company's investment;
- internal and external audits and, where necessary, investigations; and
- establishing, exercising or defending legal claims.

The legal grounds that we rely on to process your personal data are:

- that this is necessary to comply with our legal obligations;
- that this is necessary for the purposes of our legitimate interests or the legitimate interests of a third party to whom we provide your personal data. We will not process your personal data for these purposes if our or the third party's legitimate interests should be overridden by your own interests or fundamental rights and freedoms. The legitimate interests pursued by us in this regard include:
  - conducting our business in a responsible and commercially prudent manner and dealing with any disputes that may arise;
  - preventing, investigating or detecting theft, fraud or other criminal activity;
  - pursuing our corporate and social responsibility objectives;
- where you are an individual investor, that this is necessary to take steps at your request prior to entering into our contract with you and for the performance of our contract with you;

### **Recipients of Data**

We may disclose your personal data to various recipients in connection with the above purposes, including:

- to the Administrator;
- to Aditya Birla Sun Life Asset Management Company Pte Ltd, the Investment Manager;
- to a distributor of the Fund;
- to the Revenue Commissioners and other tax authorities as required by applicable law, including FATCA or CRS;
- to the Central Bank of Ireland, auditors, or other competent regulatory authorities and bodies as requested or required by law;
- to other third parties who we engage to provide services to us, such as professional advisers, auditors and IT service providers;
- to credit reference agencies in order to carry out money laundering and identity checks and to comply with legal obligations; and
- to other members of our corporate group.

### **Transfers Abroad**

In connection with the above purposes we may transfer your personal data outside the European Economic Area, including to a jurisdiction which is not recognised by the European Commission as providing for an equivalent level of protection for personal data as is provided for in the European Union. If and to the extent that we do so, we will ensure that appropriate measures are in place to comply with our obligations under applicable law governing such transfers, which may include: (a) entering into a contract governing the transfer which contains the "standard contractual clauses" approved for this purpose by the European Commission; (b) in respect of transfers to the United States of America, ensuring that the transfer is covered by the EU-US Privacy Shield framework; or (c) transferring your personal data pursuant to binding corporate rules.

Further details of the measures that we have taken in this regard and the territories to which your personal data may be transferred are available by contacting us at our address set out at the beginning of this form.

## Retention

We will retain your personal data for the duration of your or your company's investment in the Fund and for such a period of time after the investment ends as is necessary to comply with our obligations under applicable law and, if relevant, to deal with any claim or dispute that might arise.

## Your Rights

You have the following rights, in certain circumstances and subject to applicable exemptions, in relation to your personal data:

- the right to access the personal data that we hold about you, together with other information about our processing of that personal data;
- the right to require us to rectify any inaccuracies in your personal data;
- the right to require us to erase your personal data;
- the right to request that we no longer process your personal data for particular purposes;
- the right to object to our use of your personal data or the way in which we process it; and
- where the legal basis for processing is that it is necessary for the performance of a contract with you, the right to receive your personal data, which you provided to us, in a structured, commonly used and machine-readable format or to require us to transmit that data to another controller.

In order to exercise any of the rights set out above, please contact us at the address set out at the beginning of this form.

## Complaints

If you are not happy with the way we have used your information or addressed your rights, you have the right to lodge a complaint with the Irish Data Protection Commission ([info@dataprotection.ie](mailto:info@dataprotection.ie)) or your local supervisory authority.

Key Information	
Legal Structure	Investment Company
Domicile & Tax Residence	Ireland
Fund Structure	UCITS
Fiscal Year End	December 31
Minimum Subscription	Will vary depending on the share class
Net Asset Value Frequency	Every Business Day
Available Investment Share Class	Participating Shares
Investment Manager	Aditya Birla Sun Life Asset Management Company Pvt. Ltd.
Auditors	Ernst & Young
Custodian	RBC Investor Services Bank S.A., Dublin Branch