



Unit Level 7C, Main Office Tower, Financial Park Labuan,  
 Jalan Merdeka, Federal Territory of Labuan 87000, Malaysia.  
 Website: [www.gdcfm.com](http://www.gdcfm.com) Email: [general@gdcfm.com](mailto:general@gdcfm.com)

Form No.

Individual  
 Joint  
 Corporate

**Account Application Form**

Please complete in **BLOCK LETTERS** only, and tick(√) where applicable.  
 For 1st time Investor(s), this account application form is required to be completed.

**PARTICULARS OF INDIVIDUAL APPLICANT / CORPORATE APPLICANT**

Name of Individual / Corporate Applicant (as in NRIC / Passport / Certificate of Incorporation)

ID No. / Passport No. / Comp. No.

Nationality

Marital Status  Single  Married  Widowed  Divorced

Date of Birth / Incorporation (DD/MM/YY)  -  -  Gender  Female  Male

Country / Place of Birth / Incorporation

Occupation / Designation

Permanent Address (as ID No. / Passport / Certificate of Incorporation)

Correspondence / Mailing Address (complete if different from permanent address)

Town / City  Post Code

Residence / House No.  -  Country Code  Area Code

Mobile No.  -

Email Address

When you provide your email address to GDC Fund Management Ltd. ("GDCFM"), you have consented to receive communications and/or information from GDCFM relating to your investment via email. We will deem the notices sent via email on the date to the applicant as final. (To be completed if Individual Applicant)

Mother's Maiden Name

Source of Income  Employed (Permanent / Contract)  Savings  Others (please state):  
 Own Business  Inheritance \_\_\_\_\_

Employer's / Company's Name

Employer's Location / Company's Office

Employer's / Company's Tel. No.

Nature of Business of Applicant / Applicant's Employer  Financial / Banking  Legal / Tax  Hotel / Restaurant  Consultancy  Government / Government related  
 Medical / Health / Science  Education  Real Estate / Property  Manufacturing  Construction  
 Others (please state): \_\_\_\_\_

Annual Income  Below USD5,000  USD5,001 - USD15,000  USD15,001 - USD30,000  
 USD30,001 - USD45,000  USD45,001 - USD60,000  USD60,001 and above

Estimated Net Worth  Below USD12,000  USD12,001 - USD25,000  USD25,001 - USD50,000  
 USD50,001 - USD120,000  USD120,001 - USD250,000  USD250,001 - USD750,000  USD750,000 and above



## INVESTMENT OBJECTIVE & EXPERIENCE

### Investment Objective

Capital Growth    
  Wealth Accumulation    
  Capital Protection    
  Regular Income    
  Education    
  Retirement

### Investment Experience

Unit Trust \_\_\_\_\_ year(s)    
  Futures / Options \_\_\_\_\_ year(s)    
  Securities / Equities \_\_\_\_\_ year(s)    
  Others \_\_\_\_\_ year(s)    
  No Experience

### Investment Time Frame

Long Term (> 5 years)    
  Medium (3-5 years)    
  Short Term (< 3 years)

## BANK ACCOUNT DETAILS (MANDATORY FOR E-PAYMENT OF INCOME DISTRIBUTION / REDEMPTION)

**Bank Name**

**Account Holder Name**

**Bank Account No.**

**SWIFT Code**

**Account Type**     **Account Ownership**  
 Savings Account      Current Account      Single      Joint

**Note:** 1. Payment to third party is strictly not allowed.  
 2. For joint investment, bank account provided must consist of both applicants name and/or either one of the applicant's name as stated in this account application form.

## EXCHANGE CONTROL DECLARATION BY NON-MALAYSIAN RESIDENT(S) / REGISTERED ORGANISATIONS(S)

I/We declare that I am/we are non-Malaysian resident(s) and I am/we are permanent residents of \_\_\_\_\_ Country

I/We declare that I am/we are non-Malaysian organisation and our organisations is incorporated in \_\_\_\_\_ Country

## DECLARATION ON TAX RESIDENT STATUS

### FOR INDIVIDUAL APPLICANT

I have been briefed and hereby confirm I understand my tax residency/FATCA/CRS requirements. I hereby declare that I am:

#### For FATCA Status

Non-US individual with no US indicia    
  \* Non-US individual with US indicia    
  \* US individual

#### For CRS Status

Tax resident in Malaysia and do not have any foreign tax residency and/or foreign indicia    
  \* A foreign tax resident with foreign indicia (including Malaysia, if applicable)

### FOR JOINT INDIVIDUAL APPLICANT

I have been briefed and hereby confirm I understand my tax residency/FATCA/CRS requirements. I hereby declare that I am:

#### For FATCA Status

Non-US individual with no US indicia    
  \* Non-US individual with US indicia    
  \* US individual

#### For CRS Status

Tax resident in Malaysia and do not have any foreign tax residency and/or foreign indicia    
  \* A foreign tax resident with foreign indicia (including Malaysia, if applicable)

\* Please complete the Individual Self-Certification form provided.

For Corporate Applicant, please complete the Entity Self-Certification/W8-Ben-E form (if applicable) provided.

It is important for you to provide GDCFM with complete and accurate information in this form. If your circumstances change and any of the information provided in this form becomes incorrect please let GDCFM know immediately and provide an updated Self-Certification form.

## FOR OFFICE USE

Account No.: \_\_\_\_\_

Transaction Sequence No.: \_\_\_\_\_

Price of Transaction (relevant currency): \_\_\_\_\_

## GDCFM PRIVACY NOTICE

I/We understand that GDC Fund Management Ltd. ("GDCFM") will utilize, collect, record, store and/or process my/our personal information, including, but not limited to my/our contact details, background information, financial data, tax residency and other relevant information to my/our application for the product and/or service which:

- a) I/we have provided in this form or through any other contact with GDCFM (which include its holding company, subsidiary(s), and any associated company(s) including any company as a result of a restructuring, merger, sale and acquisition exercise), or
- b) has been attained from analysis of my/our transactions/services within GDCFM, or
- c) has been attained from third parties such as employers, joint applicants/accountholders, guarantors, legal representatives, industry/financial related associations, government/regulatory authorities, credit bureaus or credit reporting agencies, social networks and fraud prevention agencies or any other organizations for and/or of the following purposes ("Purpose"), if applicable:
  - i) providing the product and/or service and notifying me/us about pertinent changes or development to the features;
  - ii) updating and managing the accurateness of GDCFM's records;
  - iii) prevention, detection or prosecution of crime, and complying with legal and regulatory obligations;
  - iv) assessment and analysis including credit/lending/insurance risks/behaviour scoring/market and product analysis and market research;
  - v) communications and ensuring customer satisfaction, which may include conducting surveys to continuously improve the quality of our products and services, responding timely to inquiries and complaints and to generally resolve disputes;
  - vi) determining the amount of my/our indebtedness and recovering debt that I/we owe to GDCFM;
  - vii) maintaining my/our transaction history for present and future reference;  
enabling an actual or proposed assignee of GDCFM, or participant or sub-participant of GDCFM to perform thorough checks to my/our transactions which are intended to be the subject of the assignment, participation or sub-participation;
  - viii) cross-selling, marketing and promotions of products and/or services of GDCFM and its strategic alliances;
  - ix) for GDCFM's corporate events (including networking events, launching of products, etc)/contests, of which photographs/images of I/we may be utilized for GDCFM's publications; or
  - x) protecting GDCFM's interest and other ancillary or related purposes.

I/We acknowledge that it is necessary for GDCFM to process my/our personal information for the Purpose, where if without this information, GDCFM will not be able to provide the product/service that I/we requested from GDCFM and to notify I/we about pertinent changes or developments to the products/services. Where I/we have provided GDCFM with sensitive personal information, I/we hereby provide GDCFM with my/our consent to process the same in the manner described in this Privacy Notice. I/we may exercise my/our options in respect of receiving marketing materials (including cross-selling, marketing and promotions as described above) at any time by contacting our Customer Service at [general@gdcfm.com](mailto:general@gdcfm.com).

### CUSTOMER SERVICE

GDC Fund Management Ltd.  
Unit Level 7C, Main Office Tower, Financial Park Labuan  
Jalan Merdeka, Federal Territory of Labuan  
87000 Malaysia

I/We acknowledge that GDCFM may enhance its Privacy Notice from time to time, a copy is available at [gdcfm.com](http://gdcfm.com) and that I/we may channel and inquiries I/we may have in the manner indicated above.

### ACKNOWLEDGEMENT AND CONSENT

- By furnishing my/our personal information and signature, I/we consent to GDCFM processing my/our personal information for any necessary disclosures and monetary transfers of my/our personal information to the relevant parties, for the Purpose, if applicable.
- I/We agree to the disclosure and/or transfer of my/our personal of my/our personal information to relevant third parties as a result of any restructuring, sale or acquisition of any company within GDCFM, provided that the recipient uses my/our personal information for the Purpose, if applicable.
- I/We represent and warrant that I/we have sufficiently obtained the consent of third-party individual(s) (i.e. family, spouse, related parties and/or emergency contact persons, etc.) whose personal information I/we have disclosed to GDCFM to all GDCFM to process the same in relation to the Purpose, if applicable. **This paragraph is applicable only to the authorized signatory(s)/contact person(s) of GDCFM's corporate customer(s), if any.**
- As the authorized signatory(s)/contact person(s) of GDCFM's corporate customer, I/we understand that personal information of the directors, individual shareholders, employees, other authorized signatories, individual guarantors, individual security providers, suppliers/vendors and/or related parties etc, may be collected and processed by GDCFM for the Purpose described above.

## GENERAL DECLARATIONS / SIGNATURES

For Joint Application, please tick(✓) account operating mode for future transactions.

Individual Applicant Only     Joint Individual Applicant Only     Either Applicant to sign     Both Applicants to sign

I/We have read, understood and accepted: (a) to be bound by the Terms and Conditions (see overleaf) of GDC Fund Management Ltd. ("Principal"); (b) the contents of the Terms and Conditions: (i) for Private Fund also bound by the relevant Information Memorandum and Prospectus including any supplemental and replacement Prospectus; and (ii) for third-party funds, also bound by the relevant Information Memorandum including any supplemental and replacement Information Memorandum, whichever is applicable, for the relevant fund before completing this Application; (c) the fees and charges that will be incurred directly and indirectly when investing in the relevant fund; and I/We have received a copy of the same (if applicable).

Please affix common seal  
(For Corporate Applicant only)

\_\_\_\_\_  
SIGNATURE OF APPLICANT /  
AUTHORISED SIGNATORY

\_\_\_\_\_  
SIGNATURE OF JOINT APPLICANT /  
AUTHORISED SIGNATORY  
(Cross out if no applicable)

\_\_\_\_\_  
DATE

## FOREIGN ACCOUNT TAX COMPLIANCE ACT (“FATCA”) AND COMMON REPORTING STANDARD (“CRS”)

- **“Foreign Account Tax Compliance Act (FATCA)”** which was passed as part of the Hiring Incentives to Restore Employment (HIRE) Act, generally requires that foreign financial institutions and certain other non-financial entities report on the foreign assets held by their U.S. account holders or be subject to withholding on withhold payments. The HIRE Act also contained legislation requiring U.S. persons to report, depending on the value, their foreign financial accounts and foreign assets. GDC Fund Management Ltd. (“GDCFM”) and its related companies and affiliates are subject to and required to, collect information about each of its investors under the FATCA Reporting Requirement. If you are a U.S. Person, we may need to give the Inland Revenue Board of Malaysia (“IRBM”) your account information, which may then be shared with the U.S. IRS.
- **“Common Reporting Standards (CRS)”** means the Standard for Automatic Exchange of Financial Account Information (“AEOI”) in Tax Matters and was developed in response to the G20 request and approved by the Organisation for Economic Co-operation and Development (OECD) Council on 15 July 2014, that calls on jurisdiction to obtain information from their financial institutions and automatically exchange that information with other jurisdictions on an annual basis. It sets out the financial account information to be exchanged, the financial institutions required to report, the different types of accounts and taxpayers covered, as well as common due diligence procedures to be followed by financial institutions.
- GDCFM and its related companies and affiliates are required to comply with the CRS Rules (“CRS Reporting Requirement”). In view of this GDCFM is required to collect information about your tax residence(s) under applicable tax regulations. If you are not a tax resident of Malaysia, we may need to give the IRBM your account information, which may be shared with other tax authorities of the CRS Participating countries.
- Each jurisdiction has its own rules for defining tax residences, and jurisdiction have provided information on how to determine if you are resident in a jurisdiction on the following website: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency>.
- GDCFM is not allowed to give tax advice. Please consult your tax adviser if you require assistance in determining your tax residence(s).

## DECLARATION FOR PERSONAL DATA PROTECTION ACT 2010 (Applicable for Individual / Corporate Applicant)

- I/We shall fully comply with the provision of the Personal Data Protection Act 2010 (“the Act”) applicable to the processing of personal data as defined in the Act and specifically, that all necessary consents have been obtained from individuals whose personal data may be disclosed to GDCFM or its representatives (“Disclosed Data”) in respect of such disclosure to and processing by GDCFM and its representatives and that I/We will always provide GDCFM or its representative with up-to-date Disclosed Data.
- I/We shall procure any third party that processes Disclosed Data for or on behalf of me/us to agree in writing to the same terms that I/We agree in line with the Act and in this declaration.
- I/We shall immediately notify GDCFM in the event of any claim or complaint from any data subject of Disclosed Data and/or where there has been an event of non-compliance with the Act by me/us, whether discovered by me/us or forming the subject of an investigation and/or action by the relevant authorities.
- I/We shall indemnify GDCFM against all proceedings, costs, expenses, liabilities or damages arising from my/our failure to comply with the Act with respect to Disclosed Data and the terms of this declaration. The remedies available to GDCFM contained in this clause are without prejudice to and in addition to any warranties, indemnities, remedy or other rights provided by law or any prior agreement.
- Based on the above declaration, I/we undertake that this declaration shall not be assigned without GDCFM’s prior written consent; will be binding upon my/our servants, marketing and business development representatives, licensed financial planners/agents, personal representatives, assigns and successor-at-law, will inure to the benefit of GDCFM and its successors and assigns; and shall supersede all prior representations, negotiations, arrangements, understandings or agreements and all other communications between GDCFM and me/us in connection with the processing and disclosure of Disclosed Data to GDCFM.

No delay nor omission by GDCFM in exercising any right under this declaration will operate as a waiver of that or any other right. The covenants set out in this declaration are separate and severable and enforceable accordingly and whilst the restrictions are considered by the parties to be reasonable in all the circumstances as at the date hereof, it is acknowledged that restrictions of such a nature may be invalid because of a change in circumstances or other unforeseen reasons and accordingly, if any restrictions shall be adjudged to be void or ineffective for whatever reason but would be adjudged to be valid and effective if part of the wording thereof were deleted or the periods thereof reduced such modifications shall be applied as may be necessary to make them valid and effective.

## DECLARATIONS AND SIGNATURES (INDIVIDUAL / CORPORATE APPLICANT)

- I/We acknowledge that I/We have received, read and understood the relevant Information Memorandum(s) and its Supplementary(ies) (if any) for the Fund(s) to be invested in, the Terms and Conditions of this account application form and I/We undertake to be bound by them for my/our entire transactions with GDC Fund Management Ltd. (“GDCFM”).
- I/We acknowledge that I/We are aware of the fees and charges that I/We will incur directly or indirectly when investing in the Fund(s).
- I/We undertake to be bound by provisions of the documents constituting the Fund(s) subscribed to as if I was/we were a party thereto.
- I am/We are 18 years old and above as the date of this application. Copy/copies of my/our Identity Card/Passport is/are enclosed (applicable to Individual).
- I/We declare and represent that as at the date hereof, I am/we are not an undischarged bankrupt nor has any petition for bankruptcy been filed against me/us (applicable to individual and joint account holder).
- I am/We are duly authorized officer(s) of the Corporate, and warrant that the Corporate has the power and capacity to execute this account application form and undertake transactions involving the Fund(s). Attached is a certified true copy of the Corporate’s list of authorized signatories (applicable to corporate account holder).
- I/We declare that I am/we are neither engaged in any unlawful activity nor are my/our monies obtained from any illegal source or related to any illegal activity.
- I/We, as director(s) of the Corporate do hereby declare that the Corporate is a legally incorporate entity. Copy of my/our Certificate of Incorporate is enclosed (applicable to corporate account holder).
- I/We declare that I am/we are in compliance and undertake that I/we will continue to comply with all applicable laws and regulations.
- I/We undertake to provide GDCFM with all information as it may require for the purpose of and in connection with completing the account application form, including but not limited to, my/our/the Corporate and its group of companies’ information on financial position, condition, operation, business or prospect, where applicable.
- I/We acknowledge that I/we shall keep GDCFM informed of any changes of the information stated in this account application form.
- I/We undertake to provide such information and documents that GDCFM may require for the purpose of due diligence/enhanced due diligence as required under the Anti-Money Laundering, Anti-Terrorism Financing and Proceeds of Unlawful Activities Act 2001 (“AMLATFPUAA 2001”). For joint accountholders, in the absence of given authorized signatory(ies) between both parties, I/We acknowledge that instructions must be given by both of us.
- The Distribution Instruction is dependent on the Fund invested and is subjected to each respective Fund’s Information Memorandum(s) and its Supplementary(ies) (if any), income distribution will either be reinvested into further units in the relevant fund or paid out.
- I/We hereby declare and acknowledge that I/We have sole legal and proprietary right over all monies accompanying this account application form.
- I/We hereby agree to indemnify GDCFM against all actions, cost (including legal costs incurred), suits, proceedings, claims, damages, expenses, losses, liabilities and demands which may be suffered by GDCFM as a result of any inaccuracy of the declarations herein.
- We, the undersigned and representatives for the Corporate, do declare and represents that as at the date hereof, the Corporate is not wound up, no petition for winding-up has been filed against the Corporate nor any receiver has been appointed over any of its assets (applicable to corporate).
- If there are any changes to my/our risk tolerance profile, I/we hereby agree to notify and furnish GDCFM with the updated Investor Suitability Assessment Form.

- I/We consent to and authorize GDCFM (which shall include GDCFM, its subsidiaries and associated companies), its respective directors, officers, employees and agents to disclose, share and/or verify information or documents pertaining to my/our company's information and data maintained with GDCFM, affairs, account(s), facility(ies), and/or substantial shareholders to and/or with the following parties including, without limitation:
  - i) Any companies within GDCFM, without limitation to cross-selling, marketing and promotions of Services of the GDCFM;
  - ii) Any authorities/regulators/parties as may be authorized by law or regulations to obtain such information or by court of law;
  - iii) Any party(ies) providing securities for purposes of facility(ies) granted to me/us, agents of the GDCFM, including without limitation, vendors, merchants and/or third-party service providers by the GDCFM wherever applicable;
  - iv) Auditors, legal counsels and/or other professional advisers in relation to the provision of services by the GDCFM pursuant to this engagement, or in connection with the preparation of any facility or security documents, if applicable, or any action or proceeding for the recovery of monies due and payable by me/us, wherever applicable;
  - v) Credit bureaus and/or credit reporting agencies, fraud prevention agencies, debt collection agencies and industry/financial related associations; and
  - vi) Any potential assignee or other person proposing to enter into any contractual agreement which requires the disclosure of such information.
- I/We declare that I/we have read and clearly understood the GDCFM Privacy Notice in relation to the protection of personal data and hereby inscribe my/our signature as an attestation of my/our acknowledgement of the GDCFM Privacy Notice.
- If there are any updates/changes that affect my/our tax residency/FATCA/CRS status, I/we further hereby agree to notify and furnish GDCFM with relevant foreign Tax Identification Number (TIN) and/or documentary evidence within 30 days of such change.
- I/We consent to and authorize GDCFM to perform any of the following, if applicable:
  - i) Withholding any applicable payments in the account(s);
  - ii) Reporting/disclose/exchange any information/documents relating to my/our accounts/affairs to Inland Revenue Board Malaysia or any foreign tax authorities/inland revenue authorities in compliance with any tax requirements;
  - iii) Terminate (with prior notice of 7 Business Days) my/our contractual relationship(s) with GDCFM.

## TERMS AND CONDITIONS

You are advised to read and understand the relevant Information Memorandum(s) and its Supplementary(ies) (if any) and deed(s) which shall be made available upon request before investing in the fund(s).

### 1. Minimum Investment

- Initial and subsequent investment must be for a minimum amount stated in the relevant Information Memorandum(s) and its Supplementary(ies) (if any).

### 2. Individual Applicant (Main Applicant)

- Applicant must be 18 years old and above.
- To enclose a photocopy of identity card or passport.

### 3. Joint Individual Applicant

- To enclose a photocopy of identity card or passport.
- If aged 18 years and above, he/she is also required to sign the application form.
- If the case of death of a joint-holder, the surviving holder will be the only person recognized by the Manager and the Trustee as having any title to or interest in the units held.
- In the absence of written explicit instructions, I/we acknowledge that instructions must be given by both of us.
- The Individual Applicant (Main Applicant) are held liable should there be any discrepancy in the instruction and/or information given by the Joint Individual Applicant to GDCFM.

### 4. Corporate Applicant

- To enclose a copy of the Memorandum and Articles of Association, Company's latest audited accounts, list of Authorised Signatories and Specimen Signatures.
- For a Corporate, the Common Seal or the Company stamp will have to be affixed. If the Company stamped us used, an Authorised Office must sign and state his/her representative capacity.
- Certified Trust Copy (by company secretary, if applicable) of the Board Resolution, all Company incorporation relevant documents and latest Annual Return/latest Audited Financial Statement.

### 5. Rights of GDCFM as the Manager

- GDCFM reserves the right to accept or reject any application in whole or in part thereof and reject any account application form which is not completed in full and supported by the required documents and payments.

### 6. Customer Care

- If you require further information or clarification, please contact our Customer Service for assistance.

### 7. Electronic Services

- GDCFM may from time to time provide to the applicant its electronic services such as website or systems (including but not limited to services or information accessible through GDCFM's proprietary software or mobile technology) ("Electronic Services"). The applicant will be automatically enrolled to receive fund's reports and notices in electronic form. If the applicant wishes to receive the reports and notices in printed copies, the applicant may opt out from the Electronic Services by information GDCFM in writing.
- GDCFM may engage in any services include as part of such Electronic Services from time to time for the purpose of:
  - i) Viewing information and details relating to the applicant's – viewing and/or printing of account information such as fund reports, statements, advices from transactions and/or other communications in electronic form;
  - ii) Transmitting orders to GDCFM for execution;
  - iii) Access to, including but not limited to key market indicators and real-time quotes (if available).

And if the applicant does not wish to utilize the Electronic Services, the applicant may choose to opt out by informing GDCFM in writing.

- GDCFM shall be entitled to:

- i) Modify, suspend or terminate the operation of the Electronic Services; or
- ii) Suspend or terminate the Customer's access to or use of the Electronic Services at any time with or without notice.

For avoidance of doubt, any modification, cancellation, termination or suspension of the Electronic Services shall not entitle any Customer to any claims against GDCFM or compensation arising from any losses or damages suffered or incurred by the Customer as a direct or indirect result of the act of modification, cancellation, termination or suspension of the Electronic Services.

### 8. Notices

All notices and other communications sent by or to the applicant shall be sent at the risk of the applicant. Unless due to willful default or negligence of the Manager, the Manager shall not be responsible for any inaccuracy, interruption, error, delay or failure in transmission or delivery of any notices via whatever means, or for any equipment failure or malfunction. The Manager shall not be liable for any direct or indirect consequential losses arising from the foregoing.

## DEFINITION AND INTERPRETATION

- **“Controlling Person”** are the natural person(s) who exercise control over an entity. Where that entity is treated as a Passive Non-Financial Entity (“Passive NFE”) then the Financial Institution is required to determine whether or not these Controlling Persons are Reportable Persons. This definition corresponds to the term “beneficial owner” described in Recommendation 10 and the Interpretative Note of Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).

In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s), the beneficiary(ies), or any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). Under the CRS the settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, are always treated as Controlling Persons of a trust, regardless of a trust, regardless of whether or not any of them exercises control over the activities of the trust. Where the settlor(s) of a trust is an Entity then the CRS requires Financial Institutions to also identify the Controlling Persons of the settlor(s) and required reporting as Controlling Persons of the trust.

In the case of a legal arrangement other than a trust, Controlling Person(s) means persons in equivalent or similar positions.

- **“Entity”** means a legal person or a legal arrangement, such as corporation, organization, partnership, trust or foundation.
- **“Participating Jurisdiction”** means a jurisdiction, in which, an agreement is in place pursuant to which it will provide the information required on the automatic exchange of financial account information set out in the Common Reporting Standard.
- **“Reportable Jurisdiction”** is a jurisdiction, in which, an obligation to provide financial account information is in place.
- **“Tax Resident”** refers to the definition of tax residence by each participating jurisdiction as provided on [<https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/#d.en.347760>]. In general, you will find that tax residence is the country/jurisdiction in which you live. Special circumstances may cause you to be resident elsewhere or resident in more than one country/jurisdiction at the same time (dual residency). For more information on tax residence, please consult your tax adviser or the information at the OECD automatic exchange of information portal mentioned above.
- **“TIN”** (including “functional equivalent”) means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purpose of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found at the following link: [<https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers>].

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

- **“US Person”** refers to a US Person as defined in Section 7701 (a) (30) of the Internal Revenue Code and includes an individual who is a citizen or resident of the US.
- **“Trustee”** refers to the Trustee of the Fund as stated in the Information Memorandum(s) and its Supplementary(ies) (if any).

- END OF DOCUMENT -