

## HEPTAGON FUND ICAV APPLICATION FORM

<b>To</b>	Heptagon Fund ICAV Brown Brothers Harriman Fund Administration Services (Ireland) Limited 30 Herbert Street, Dublin 2, Ireland
<b>Tel</b>	+353-1-603 6490
<b>Fax</b>	+353-1-603 6310
<b>Email</b>	<a href="mailto:BBH.Dublin.TA@bbh.com">BBH.Dublin.TA@bbh.com</a>

**Attention:** TA Department

Unless otherwise defined herein, all words and expression used in this Application Form shall have the same meaning as in the Prospectus issued by Heptagon Fund ICAV (the “ICAV”) dated 1 December 2022 and the Supplements for the sub-funds of the ICAV (the “Funds”).

### IMPORTANT – PLEASE READ:

**Further to the remainder of this Application Form, by entering into this Application Form, you acknowledge and agree that all documentation/information provided by you is accurate, true and up-to-date and may be used for subsequent subscriptions that you wish to make and that all confirmations, representations, declarations and warranties made herein are continuous and apply to any subsequent subscription(s) for Shares in any other Fund of the ICAV.**

I/We hereby apply to purchase Shares of the following Class(es) in the Fund.

### SUBSCRIPTION DETAILS:

Amount applied for:

Sub-Fund	Class	ISIN code	Cash Value	Units
Heptagon European Focus Equity Fund	A	IE00BPT33P01	USD	
Heptagon European Focus Equity Fund	A1	IE00BPT33T49	USD	
Heptagon European Focus Equity Fund	ACH	IE00BYNFVX92	CHF	
Heptagon European Focus Equity Fund	ACH1	IE00BYNFVY00	CHF	
Heptagon European Focus Equity Fund	ACHH	IE00BYNFVZ17	CHF	
Heptagon European Focus Equity Fund	ACHH1	IE00BYNFW036	CHF	
Heptagon European Focus Equity Fund	AD	IE00BPT33V60	USD	
Heptagon European Focus Equity Fund	AD1	IE00BPT33W77	USD	
Heptagon European Focus Equity Fund	AE	IE00BPT33X84	EUR	
Heptagon European Focus Equity Fund	AE1	IE00BPT33Y91	EUR	
Heptagon European Focus Equity Fund	AED	IE00BVRYNM42	EUR	
Heptagon European Focus Equity Fund	AED1	IE00BVRYNM58	EUR	
Heptagon European Focus Equity Fund	AG	IE00BPT33Z09	GBP	
Heptagon European Focus Equity Fund	AG1	IE00BPT34021	GBP	
Heptagon European Focus Equity Fund	AGD	IE00BPT34138	GBP	
Heptagon European Focus Equity Fund	AGD1	IE00BPT34245	GBP	
Heptagon European Focus Equity Fund	AH	IE00BVVQH249	USD	
Heptagon European Focus Equity Fund	AH1	IE00BVVQH793	USD	
Heptagon European Focus Equity Fund	B	IE00BPT33S32	USD	

Heptagon European Focus Equity Fund	B1	IE00BPT34351	USD	
Heptagon European Focus Equity Fund	BH	IE00BVVQH355	USD	
Heptagon European Focus Equity Fund	BH1	IE00BVVQH801	USD	
Heptagon European Focus Equity Fund	I	IE00BPT33R25	USD	
Heptagon European Focus Equity Fund	I1	IE00BPT34807	USD	
Heptagon European Focus Equity Fund	ICH	IE00BYNFW143	CHF	
Heptagon European Focus Equity Fund	ICH1	IE00BYNFW259	CHF	
Heptagon European Focus Equity Fund	ICHH	IE00BYNFW366	CHF	
Heptagon European Focus Equity Fund	ICHH1	IE00BYNFW473	CHF	
Heptagon European Focus Equity Fund	ID	IE00BPT34914	USD	
Heptagon European Focus Equity Fund	ID1	IE00BPT34B30	USD	
Heptagon European Focus Equity Fund	IE	IE00BPT34C47	EUR	
Heptagon European Focus Equity Fund	IE1	IE00BPT34D53	EUR	
Heptagon European Focus Equity Fund	IED	IE00BVRYNP72	EUR	
Heptagon European Focus Equity Fund	IED1	IE00BVRYNQ89	EUR	
Heptagon European Focus Equity Fund	IG	IE00BPT34F77	GBP	
Heptagon European Focus Equity Fund	IG1	IE00BPT34G84	GBP	
Heptagon European Focus Equity Fund	IGD	IE00BPT34H91	GBP	
Heptagon European Focus Equity Fund	IGD1	IE00BPT34J16	GBP	
Heptagon European Focus Equity Fund	IH	IE00BVVQH579	USD	
Heptagon European Focus Equity Fund	IH1	IE00BVVQH918	USD	

<b>Please tick box to confirm whether distributions should be paid in cash or reinvested*</b>			
Cash	<input type="checkbox"/>	Reinvestment	<input type="checkbox"/>

\*Please note that in the event that neither option is selected, dividends will automatically be reinvested.

**Investment Advisor / Distributor (if applicable):** \_\_\_\_\_

**Please note that cleared funds are to be received in Ireland within two business days after the Dealing Day; payment must be made for value on the same business day in Ireland as such payment deadline.**

**Each Applicant must complete one of the Declarations set out in Appendix I or Appendix II below and the FATCA, CRS Self Certification following the Privacy Notice at Appendix IV. Please complete Appendix II only if you are an Exempt Irish Investor.**

<b>PAYMENT DETAILS</b>																					
<b>I/We have instructed/undertake to instruct my/our bank</b>	<hr/> (State name of bank and branch)																				
<b>to remit by telegraphic transfer for value (net of all bank charges) by</b>	<hr/> (State value date)																				
<b>Dollar / Euro / Pound</b>	<hr/> (State amount)																				
<b>To:</b>	<table> <tr> <td>Currency:</td> <td>U.S. Dollar</td> </tr> <tr> <td>Intermediary Bank:</td> <td>Citibank N.A., New York</td> </tr> <tr> <td>Swift Address:</td> <td>CITIUS33</td> </tr> <tr> <td>Account No.:</td> <td>09250276</td> </tr> <tr> <td>ABA:</td> <td>021000089</td> </tr> <tr> <td>Beneficiary Bank:</td> <td>Brown Brothers Harriman &amp; Co.</td> </tr> <tr> <td>Swift Address:</td> <td>BBHCUS33</td> </tr> <tr> <td>Beneficiary Account:</td> <td>6268593</td> </tr> <tr> <td>Beneficiary Account Name:</td> <td>Heptagon Fund ICAV</td> </tr> <tr> <td>Reference:</td> <td><i>Name of Applicant</i></td> </tr> </table>	Currency:	U.S. Dollar	Intermediary Bank:	Citibank N.A., New York	Swift Address:	CITIUS33	Account No.:	09250276	ABA:	021000089	Beneficiary Bank:	Brown Brothers Harriman & Co.	Swift Address:	BBHCUS33	Beneficiary Account:	6268593	Beneficiary Account Name:	Heptagon Fund ICAV	Reference:	<i>Name of Applicant</i>
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<b>REGISTRATION DETAILS</b>	
Registered Shareholder Name (in full)	
Registered Address	
Type of Legal Entity	
Name of Underlying Beneficial Owner	
National ID/Passport No/Company Registration Number	
Nationality/Place of Incorporation	
Telephone No	
Facsimile No	
Email Address	
Contact Person	
Mailing Address (if different to registered address)	
Mailing Country	
Postal Code	

**BANK ACCOUNT DETAILS FOR REDEMPTION PAYMENTS:**

Please provide below full banking details for the bank account from which the appropriate subscription settlement is being received. Settlement can only be accepted by telegraphic transfer from a bank account in the Applicant’s own name. The below bank details provided will be maintained on file as the redemption account of record for this investment and future payments bank to the relevant Shareholder(s) will be returned to this account unless a written request for change has been received and approved.

**Note:** Redemptions will not be processed on non-cleared/verified accounts.

Full Bank Name	
Full Bank Address	
Full Bank Account Name	
Bank Account Number	
IBAN Number	
Bank BIC/ Swift Code/ ABA Number	
Currency	
Reference	

**Correspondent/ Intermediary Bank Details**

Full Bank Name	
Full Bank Address	
Full Bank Account Name	
Bank Account Number	
IBAN Number	
Bank BIC/ Swift Code/ ABA Number	
Currency	

**DECLARATIONS:**

1. I/We hereby represent and warrant that:
  - i. I/We have the legal capacity, power and authority to execute and deliver this Application Form and (i) am/are not a U.S. Person; (ii) am/are not purchasing the Shares on behalf of or for the account of a U.S. Person; nor with a view to the offer, sale, delivery, directly or indirectly, of the Shares of the Fund in the United States, its territories, possessions and other areas subject to its jurisdiction; and (iii) have not been convicted of any criminal activities and the subscription monies are not the proceeds of criminal misconduct and the funds presented to complete this transaction are from legitimate sources in connection with the Investors regular and permitted business activities;
  - ii. I/We have received, read and understand the current Prospectus of the ICAV (including any Schedules thereto as well as any relevant country specific information or disclaimers) and, where applicable, the most recent annual report and accounts of the ICAV and, if issued after such reports and accounts, its most recent semi-annual unaudited report including, without limitation, those sections of the Prospectus relating to the risks and fee structure of the Fund and have relied solely on the Prospectus in determining to invest in the Shares of the Fund, and I/we have such knowledge and experience in business and financial matters as to be capable of evaluating the merits and risks of investing in the Shares of the Fund and are able to bear the economic risk of that investment.
2. I/We undertake to observe and be bound by the provisions of the Instrument of Incorporation of the ICAV (as amended from time to time) (the “IOI”) by which the ICAV is constituted.
3. I/We declare that the information contained in this Application Form is accurate to the best of my/our knowledge and belief and I/we commit myself/ourselves to contact the ICAV, the Manager and/or the

Administrator as soon as possible if I/we become aware that any of the representations or declarations are no longer accurate and complete in all respects and agree immediately to take such action as the ICAV, the Manager or the Administrator may direct.

4. I/We confirm that if the Key Investor Information Document(s) (KIID) has been received in a form other than paper (for example electronically via e-mail or the website), I/we consent to its receipt in that form and understand that a copy of the KIID is available in paper form, free of charge, upon request.
5. I/We hereby confirm that I/we shall be deemed to make, on a continuing basis, and in respect of all subsequent applications for Shares in the ICAV each of the statements contained herein unless I/we notify the ICAV, the Manager or the Administrator to the contrary in relation to any Shares I/we may hold or obtain at any time. I/We declare and agree that any further application for Shares in the Fund by me/us shall be made or be deemed to be made in accordance with the current relevant documentation. I/We understand that the confirmations, representations, declarations and warranties made therein are continuous and apply to all subsequent subscriptions for Shares by me/us in the ICAV whether this investment is made in my/our own name or is made on behalf of or for the benefit of another person or corporation unless I/we notify the ICAV, the Manager or the Administrator to the contrary in relation to any Shares I/we may hold or obtain at any time.
6. I/We acknowledge that this application is made at a price determined in accordance with the IOI and that the Directors reserve the right to reject any application in whole or in part at its discretion without assigning any reason therefore.
7. I/We declare that I am/we are over 18 years of age and am/are of full legal age and capacity to subscribe, hold and deal in Shares and to authorise any account features elected in this Application Form.
8. I/We hereby warrant that I/we have the knowledge, expertise and experience in financial matters to evaluate the risks of investing in the ICAV, am/are aware of the risks inherent in investing in the assets in which the ICAV will invest and the method by which these assets will be held and/or traded, and can bear the loss of my/our entire investment in the Fund.
9. I/We hereby declare that the Shares are not being acquired and will not be held in violation of any applicable laws.
10. I/We agree not to duplicate or to furnish particulars of the Prospectus, or to divulge any of its contents, to any person other than my/our investment, legal or tax advisors (who may use the information contained in the Prospectus solely for purposes relating to my/our investment in the Fund).
11. I/We hereby agree to indemnify and hold harmless the ICAV, the Manager, the Depositary, the Investment Manager, the Sub-Investment Manager, the Administrator (and their respective directors, officers and employees) and the other Shareholders against any loss, liability, cost or expense (including without limitation legal fees, taxes and penalties) which may result, directly or indirectly, from (i) any misrepresentation or breach of any warranty, condition, covenant or agreement contained herein or in any other document delivered by the undersigned to the ICAV and (ii) my/our holdings of Shares in the Fund which brings the ICAV into conflict with any requirement of any local regulatory authority or the ICAV incurring any liability to taxation or breaching any law or regulation of any local regulatory or taxation authority.
12. For individual investors only:

I/We agree that:

- i. information supplied on this Application Form and otherwise in connection with my/our subscription for Shares may be held by the Administrator or its agent and will be used for the purposes of processing my/our subscription and investment in the Fund and completion of information on the register of Shareholders of the Fund, and may also be used for the purpose of carrying out my/our instructions or responding to any enquiry purporting to be given by me/us or on my/our behalf, including instructions for further subscriptions in a Fund, dealing in any other matters relating to my/our holding of Shares (including the mailing of reports or notices),

forming part of the records of the recipient as to the business carried on by it, observing any legal, governmental or regulatory requirements of any relevant jurisdiction (including any disclosure or notification requirements to which any recipient of the data is subject) and to provide a marketing database for product and market research or to provide information for the despatch of information on other products or services to me/us from the ICAV or any connected person of the ICAV. All such information may be retained after my/our Shares have been redeemed;

- ii. The Administrator may disclose and transfer such information to the Auditors and the ICAV, including any of their employees, officers, directors, agents and delegates and the Administrator's agent and/or their subsidiaries and/or affiliates or to any third party employed to provide administrative, computer or other services or facilities to any person to whom data is provided or may be transferred as aforesaid and/or to any regulatory authority entitled thereto by law or regulation (whether statutory or not) in connection with my/our investment in the Fund, which persons may be persons outside Ireland.
13. I/We represent and warrant that all personal data provided to the ICAV, the Manager, the Investment Manager, the Sub-Investment Manager or the Administrator by or on behalf of me/us has been and will be provided in accordance with applicable laws and regulations, including without limitation those relating to privacy or the use of personal data. I/We shall ensure that any personal data that I/we provide to the ICAV, the Manager, the Investment Manager, the Sub-Investment Manager or the Administrator is accurate and up to date, and I/we shall promptly notify the Administrator if I/we become aware that any such data is no longer accurate or up to date.
14. I/We acknowledge receipt of the privacy notice attached to this application form (the "Privacy Notice"). I/We shall promptly provide the Privacy Notice to (i) each individual whose personal data I/we have provided or will provide to the ICAV, the Manager, the Investment Manager, the Sub-Investment Manager or the Administrator in connection with my/our investment in the Fund (such as a director, partner, trustee, employee, agent or direct or indirect owner) and (ii) any other individual connected to me/us as may be requested by the ICAV, the Manager, the Investment Manager, the Sub-Investment Manager or the Administrator. I/We shall also promptly provide to any such individual, on request by the ICAV, the Manager, the Investment Manager, the Sub-Investment Manager or the Administrator, any updated versions of the Privacy Notice and the privacy notice (or other data protection disclosures) of any third party to which the ICAV, the Manager, the Investment Manager, the Sub-Investment Manager or the Administrator has directly or indirectly provided that individual's personal data.
15. I/We agree to provide such information as may be required (whether in this Application Form or otherwise), and I/we consent to the disclosure of such information to such person or persons as may be deemed to be a Paying Agent in order to permit them to comply with their obligations under the US Foreign Account Tax Compliance Act ("FATCA") or the OECD Common Reporting Standard ("CRS"). I/We undertake to ensure that such information as I/we provide is kept up-to-date and to notify to the Administrator of any change to such information which may be relevant for the purposes of FATCA or the CRS as soon as reasonably practicable (including without limitation any change in my/our name, permanent residential address or registered office and/or the State in which I/we are resident for tax purposes).
16. I/We acknowledge and agree that where adequate information (to the satisfaction of the ICAV, the Manager and/or the Administrator on behalf of the ICAV) has not been provided by us for anti-money laundering ("AML") verification purposes, that our entire investment may be compulsorily redeemed from the Fund by the ICAV and that monies from such redemption may not be returned to us until such time as information satisfactory to the ICAV is received by the ICAV (see note 3 below). In such instances, I/we acknowledge and agree that the ICAV, where relevant, may not pay any distributions to us nor transfer any relevant shareholdings. In the event that the ICAV is required to take the foregoing action, I/we understand and agree that I/we shall have no claim against the ICAV, the Fund, the Directors, the Manager, the Investment Manager, the Sub-Investment Manager, the Administrator and their respective affiliates, directors, members, partners, shareholders, officers, employees and agents for any form of loss, liability, cost, expense or damages as a result of the aforementioned action and each shall be held harmless against any loss arising as a result of a failure by me/us to provide AML verification documentation and information as may be requested of me/us by or on behalf of the ICAV.



17. I/We hereby agree to indemnify and hold harmless such person or persons as may be deemed to be a Paying Agent against any loss, liability, cost or expense (including without limitation legal fees, taxes and penalties) which may result directly or indirectly from any failure by me/us to provide information or from any information which I/we provide being incorrect or ceasing to be correct in accordance with this Application Form.

**NOTES:**

1. Under Irish AML legislation (namely the Criminal Justice (Money Laundering and Terrorist Financing) Act, 2010 (as amended) (the “AML Act”), the ICAV and/or Administrator, acting on behalf of the ICAV, must obtain information to verify the identity and permanent address of any new investor in the Fund in accordance with the requirements of the AML Act. In addition, the ICAV, the Manager and/ or Administrator may require an intermediary that is applying for Shares on behalf of persons (which may include natural and/or legal persons who will be beneficially entitled to these Shares) to make available requested verification of identity documents and information in respect of such beneficial owners. Please refer to Appendix III on page 14 for a more detailed overview of AML requirements for new investors. You must provide the requested documentation and information. Investor account documentation and requirements will be periodically re-evaluated in line with the AML Act and/or updates to the Administrator’s standards. The measures aimed at the prevention of money laundering will require verification of the Applicant(s)’ identity, address, source of funds and/ or source of wealth prior to the acceptance of an application. As such the ICAV, the Manager and/ or the Administrator reserves the right to request such information as is necessary to verify the identity of an applicant and / or the source of the subscription monies and/ or the source of wealth.
2. In the event of delay or failure by the Applicant to produce any information required for verification purposes, the ICAV and/ or Administrator may refuse to accept the application and subscription monies.
3. Where an application for Shares in the Fund is accepted pending receipt of any information required from you for the purposes of AML verification in accordance with the AML Act, your investment may be compulsorily redeemed from the Fund if such information is not provided as soon as possible after subscribing. In such instances, monies from such redemption may not be returned to you until such time as satisfactory AML information is received by the ICAV, the Manager or the Administrator. Also, any distributions may not be paid to you and no transfer of shareholdings may take place.
4. In the case of Joint Applicants, all must sign and supply names and addresses in accordance with “Registration Details” above. Please note that only the first-named holder’s address will be used for registration. A corporation should sign under the hand of a duly authorised official who should state his representative capacity. An authorised signatory list must be submitted with this application unless the Applicant is an Individual or Joint Investor. The authorised signatory list must be printed on headed paper and contain the names and specimen signatures of all persons authorised to trade on the account. If this form is signed under a power of attorney, such power or a copy thereof must accompany this form.
5. All individual investors have the right of access to, and to update, all their records (whether held on computer files or manually) held by or on behalf of the Administrator. A copy of such record will be provided to an investor who requests it, upon the payment of a modest administration charge to cover the costs of complying with such request. Requests should be made in writing to the Administrator at the address set out in the Prospectus.
6. Where the Applicant is a financial institution, broker or other person applying to acquire Shares on behalf of its individual client(s) the Applicant represents and warrants that it has full power and authority on behalf of the individual investor to subscribe for Shares and to execute any necessary subscription documentation, including this Application Form and, in particular but without limitation to the aforesaid, to make the representations above on behalf of such individual investor as to the agreement of such individual investor regarding the use of personal data. The Applicant also represents and warrants that it has made due diligence enquiries to make sure that the individual investor is not involved in money laundering or terrorist activities (“know your customer rules”).

7. This Application Form may also be used for additional investments by existing Shareholders in which case there is no minimum additional investment.
8. The Applicant understands that the confirmations, representations, declarations and warranties made herein are continuous and apply to all subsequent subscriptions for shares in the Fund whether this investment is made in the Applicant's own name or is made on behalf of or for the benefit of another person or corporation.
9. The Applicant understands that any changes to the information provided in this Application Form must be made in writing to the Administrator and must contain the appropriate number of authorised signatories and all such signatories must be signature guaranteed in accordance with the Administrator's applicable standards: in accordance with the Administrator's standards, a wet-ink original instruction may be required.
10. While Shares may be issued on the next available Dealing Day, until such time as the Administrator has received and is satisfied with all the information and documentation requested to verify the Applicant's identity, no request made by the Applicant to either redeem and/or transfer the Shares will be granted. The Administrator, the Manager, the Investment Manager, the Sub-Investment Manager and the ICAV shall be held harmless and indemnified against any loss arising as a result of a failure to process the application if such information has been required by the parties referred to and has not been provided.
11. The Applicant(s) acknowledges that due to AML requirements operating within their respective jurisdictions the Administrator, the Manager, the Investment Manager, Sub-Investment Manager and the ICAV (as the case may be) may require further information, including identification from it before its fund transaction(s) can be processed. The Applicant(s) further acknowledges that any delay in providing such documentation may result in delayed processing of the application for Shares and/or delayed payment of any future subscription, redemption or distribution payments or processing transfer of shareholding requests. The ICAV, the Manager, the Administrator, Investment Manager and Sub-Investment Manager shall be held harmless and indemnified against any loss arising as a result of a failure to process its fund transaction(s) if such requested information has not been provided by the Applicant(s).
12. The Applicant(s) hereby acknowledges, confirms, warrants, declares and represents that:
  - a. in subscribing for Shares, it is not involved in: (i) concealing or disguising any property which is, or which directly or indirectly represents, the proceeds of a criminal activity; or (ii) converting or transferring any property which is, or which directly or indirectly represents, the proceeds of criminal activity for the purpose of avoiding prosecution for an offence;
  - b. it has complied with all AML obligations imposed on it pursuant to applicable AML legislation;
  - c. it does not know of or suspect and has no reason to suspect that any of the subscription monies forwarded by it for Shares is, or directly or indirectly represents, the proceeds of any criminal activity and subscription pursuant to this Application Form is not designed to conceal such proceeds so as to avoid prosecution for an offence or otherwise nor is intended to be applied in such a way as may constitute an offence of financing terrorism under the AML Act;
  - d. the ICAV, the Manager, the Depositary, Investment Manager, Sub-Investment Manager, Administrator, and their respective directors, officers and employees shall be held harmless and indemnified against any penalty or loss arising as a result of the foregoing representations and undertaking being shown to be untrue or incorrect in any way.

## NOTICES

Any notice required or permitted to be given to the Applicant in relation to the ICAV, shall be sent to the address or to the facsimile number specified in the “Registration Details” section above or to such other address or facsimile number as the Applicant designates by written notice received by the Administrator.

**GOVERNING LAW**

This Application Form shall be governed by the laws of the Republic of Ireland.

**SIGNATURES**

<b>Signature(s) of Applicant(s)</b>		
<b>Date</b>		

## APPENDIX I

This declaration should be completed and returned to:

Heptagon Fund ICAV  
TA Department  
Brown Brothers Harriman Fund Administration Services (Ireland) Limited  
30 Herbert Street  
Dublin 2  
Ireland

### **Declaration of residence outside the Republic of Ireland**

*(non-resident composite declaration)*

Applicants resident outside the Republic of 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.

**\* Please cross out one of the boxes below & delete the “I/we” as applies in the remaining box**

#### **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 the Republic of Ireland, and
- should I/we/the company\* become resident in the Republic of Ireland I/we\* will so inform you, in writing accordingly.

(\* Delete as appropriate)

#### **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, none of the beneficiaries are resident or ordinarily resident in the Republic of 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 accordingly, in writing, if I/we\* become aware that any person, on whose behalf I/we\* hold Shares, becomes resident in Ireland.

(\* Delete as appropriate)

Name Applicant (s)		
Address		
Signature of Applicant or authorised signatory		
Capacity of authorised signatory (if applicable)		

#### **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.

## APPENDIX II

**This declaration should be completed by Exempt Irish Investors and returned to:**

Heptagon Fund ICAV  
 TA Department  
 Brown Brothers Harriman Fund Administration Services (Ireland) Limited  
 30 Herbert Street  
 Dublin 2  
 Ireland

### **1Declaration referred to in Section 739D(6) Taxes Consolidation Act, 1997**

**[It is important to note that this declaration, if it is then still correct, shall apply in respect of any subsequent acquisitions of Shares.]**

- I declare that the information contained in this declaration is true and correct.
- I also declare that I am applying for the Shares on behalf of the Applicant named below who is entitled to the Shares in respect of which this declaration is made and is a person referred to in Section 739D(6) of the Taxes Consolidation Act, 1997, being a person who is: (please tick  as appropriate)

**\* Delete as appropriate. (Please see overleaf for important information)**

a pension scheme;	
a company carrying on life business within the meaning of section 706 TCA 1997;	
an investment undertaking;	
an investment limited partnership;	
a special investment scheme;	
a unit trust to which section 731(5)(a) TCA 1997 applies;	
a charity being a person referred to in section 739D(6)(f)(i) TCA 1997;	
a qualifying management company, as defined in section 739B(1), as inserted by section 31(1)(a), Finance Act 2010;	
entitled to exemption from income tax and capital gains tax by virtue of section 784A(2) TCA, 1997* or by virtue of section 848E TCA, 1997*, (see further requirements for Qualifying Fund Manager below).	
a PRSA Administrator	
a credit union within the meaning of section 2 of the Credit Union Act 1997	

#### **Additional requirements where the declaration is completed on behalf of a Charity**

- I also declare that at the time of making this declaration, the Shares in respect of which this declaration is made are held for charitable purposes only and;
  - form part of the assets of a body of persons or trust treated by the Revenue Commissioners as a body or trust established for charitable purposes only, or
  - are, according to the rules or regulations established by statute, charter, decree, deed of trust or will, held for charitable purposes only and are so treated by the Revenue Commissioners.
- I undertake that, in the event that the person referred to in paragraph (7)(d) of Schedule 2B TCA 1997 ceases to be a person referred to in Section 739D(6)(f)(i) TCA, 1997, I will, by written notice, bring this fact to the attention of the investment undertaking accordingly.

**Additional requirements where the declaration is completed by a qualifying fund manager/qualifying savings manager/PRSA Administrator**

- I/We\* also declare that at the time this declaration is made, the Shares in respect of which this declaration is made
  - are assets of an \*approved retirement fund/an approved minimum retirement fund a special savings incentive account or a PRSA, and
  - are managed by the Declarant for the individual named below who is beneficially entitled to the Shares.
- I/We\* undertake that, if the Shares cease to be assets of the \*approved retirement fund/the approved minimum retirement fund, a PRSA, or held in a special savings incentive account, including a case where the Shares are transferred to another such fund or account, I/we\* will, by written notice, bring this fact to the attention of the investment undertaking accordingly.

**Additional requirements where the declaration is completed by an Intermediary**

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

- to the best of my/our\* knowledge and belief, have beneficial entitlement to each of the units in respect of which this declaration is made; and
- is a person referred to in section 739D(6) TCA 1997.

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 persons referred to in section 739D(6) TCA 1997; and
- I/we\* will inform you in writing if I/we\* become aware that any person ceases to be a person referred to in section 739D(6) TCA 1997. \* **Delete as appropriate**

<b>Name Applicant (s)</b>		
<b>Title: (Mr./Ms. etc)</b>		
<b><sup>2</sup>Irish tax reference number of Applicant:</b>		
<b><sup>3</sup>Authorised signatory:</b>		
<b>Capacity of authorised signatory (if applicable)</b>		
<b>Date</b>		

**IMPORTANT NOTES:**

1 This is a form authorised by the Revenue Commissioners which may be subject to inspection. It is an offence to make a false declaration.  
 2 Tax reference number in relation to a person has the meaning assigned to it by Section 885 TCA, 1997 in relation to a “specified person” within the meaning of that section. In the case of a charity, quote the Charity Exemption Number (CHY) as issued by Revenue. In the case of a qualifying fund manager/qualifying savings manager, quote the tax reference number of the beneficial owner of the Shares.  
 3 In the case of, (i) an exempt pension scheme, the administrator must sign the declaration (ii) a retirement annuity contract to which Section 784 or 785 applies, the person carrying on the business of granting annuities must sign the declaration (iii) a trust scheme, the trustees must sign the declaration. In the case of a charity, the declaration must be signed by the trustees or other authorised officer of a body of persons or trust established for charitable purposes only within the meaning of Sections 207 and 208 TCA 1997. It must also be signed by a qualifying fund manager of an approved retirement fund/an approved minimum retirement fund, by a qualifying savings manager of a special savings incentive account or by a PRSA administrator. In the case of an intermediary, the declaration must be signed by the intermediary. In the case of a company, the declaration must be signed by the company secretary or other authorised officer. In the case of a unit trust it must be signed by the trustees. In any other case it must be signed by an authorised officer of the entity concerned or a person who holds a power of attorney from the entity. If the latter, a copy of the power of attorney should be furnished in support of this declaration.

### **APPENDIX III ANTI-MONEY LAUNDERING**

The ICAV and/or the Administrator, acting on behalf of the ICAV, must obtain information to verify the identity and permanent address of any new investor in the Fund in accordance with the requirements of the AML Act. In addition, the ICAV and/or the Administrator may require an intermediary that is applying for Shares on behalf of persons (which may include natural and/or legal persons who will be beneficially entitled to these Shares) to make available requested verification of identity documents and information in respect of such beneficial owners.

Please refer to the investor type below and provide the required information.

**Please note that the documentation requirements set forth hereunder do not necessarily constitute a definitive list. In accordance with the terms of the Prospectus, additional proof of identity documentation may be required from any Applicant at the sole discretion of the ICAV and/or the Administrator.**

#### **Individual/Joint Investor(s)**

##### Low, Medium and High-Risk Investor Accounts

- Application Form with completed declaration of non-Irish residency and bank details
- Standard settlement instructions
- Photographic identification document
- Proof of Address
- Documented identification (and verification if High Risk) of source of wealth

**Financial Institution (Intermediary)** where the Financial Institution is regulated by an approved regulator and domiciled in an -approved jurisdiction:

##### Low Risk Investor Accounts

- Application form with completed declaration of non-Irish residency and bank details
- Standard settlement instructions
- Confirmation of regulation for the Applicant (by an approved regulator)
- Authorised signatory list (dated and on company letterhead)
- Intermediary Due Diligence Letter

#### **KYC for Beneficial Owner (s)**

Documented identification and verification of all-natural person(s) (direct or indirect) owning 25% or more of the account being opened by the Financial Institution:

- Identifying information that includes the party full legal name, date of birth, nationality, country of residence, country of citizenship and percentage of holding. **If no party, documented confirmation of same required.**
  - I. Where information provided confirms the investor account is held on behalf of a trust/estate with no named beneficiaries/beneficial owner(s), documented identification of trustee(s)/settlor(s)/grantor(s)/protector(s) is required in order to understand the source of wealth for the investment: identifying information that includes the party's full legal name, date of birth/incorporation, nationality, country of residence, country of citizenship/incorporation and percentage of contribution
  - II. Where information provided confirms a multi-layered or opaque structure is present, additional information may be requested to understand the structure, ownership and purpose of the underlying investor to include an organisational structure chart (signed by an authorised signatory ("Authorised Signatory") or Compliance Officer ("Compliance Officer") (or authorised delegate))

- For Ultimate Beneficial Owner(s) (natural person): photographic identification document and proof of address
- Where no natural person(s) owning 25% or more of the Regulated Financial Institution, BBH will designate the main officials (“Main Officials”) of the account owner (i.e. Applicant) as the senior managing official(s) (“Senior Managing Official(s)”) who will be subject to verification requirements (e.g. photo identification documentation or other independent reliable means). As such, the Administrator will require a list of all executive directors (“Executive Directors”) (or equivalent) of the Financial Institution: list to include the party’s full legal name, date of birth/incorporation, country of residence and country of citizenship/ incorporation

#### Medium Risk Investor Accounts – Additional Documents/Verification

- List of all Executive Directors (or equivalent): list to include the party’s full legal name, date of birth/incorporation, country of residence and country of citizenship/incorporation

#### KYC for Beneficial Owner (s)

Documented identification and verification of all-natural person(s) (direct or indirect) owning 25% or more of the account being opened by the Financial Institution:

- Identifying information that includes the party full legal name, date of birth, nationality, country of residence, country of citizenship and percentage of holding. If no party, documented confirmation of same required
- Photographic identification document, proof of address and source of wealth declaration
  - I. Where information provided confirms the investor account is held on behalf of a trust/estate with no named beneficiaries/beneficial owner(s) documented identification of trustee(s)/settlor(s)/grantor(s)/protector(s) is required in order to understand the source of wealth for the investment: identifying information that includes the party’s full legal name, date of birth/incorporation, nationality, country of residence, country of citizenship/incorporation and percentage of contribution
  - II. Where information provided confirms a multi-layered or opaque structure is present additional information may be requested to understand the structure, ownership and purpose of the underlying investor to include an organisational structure chart (signed by an Authorised Signatory or Compliance Officer (or authorised delegate)).
- Where no natural person(s) owning 25% or more of the account being opened by the Regulated Financial Institution, BBH will designate the Main Officials of the account owner (i.e. Applicant) as the Senior Managing Official(s), who will be subject to verification requirements (e.g. photo identification documentation or other independent reliable means).

#### High Risk Investor Accounts – Additional Documents/Verification (From Medium Risk Investor Accounts)

- Verification of the identity of two parties controlling the account (at least one must be an Executive Director, Trustee or equivalent of the Applicant) in line with their legal form below:
  - Individuals: Photographic identification document
  - Entities: Due diligence documentation in accordance with their entity type
- Audited Financial Statements (most recent)

#### KYC for Beneficial Owner (s)



Documented identification and verification of all-natural person(s) (direct or indirect) owning 10% or more of the account being opened by the Financial Institution:

- Identifying information that includes the party full legal name, date of birth/incorporation, nationality, country of residence, country of citizenship/incorporation and percentage of holding. If no party, documented confirmation of same required
- Photographic identification document, proof of address and documented verification of source of wealth
  - I. Where information provided confirms the investor account is held on behalf of a trust/estate with no named beneficiaries/beneficial owner(s) documented identification of trustee(s)/settlor(s)/grantor(s)/protector(s) is required in order to understand the source of wealth for the investment: identifying information that includes the party's full legal name, date of birth/incorporation, nationality, country of residence, country of citizenship/incorporation and percentage of contribution
  - II. Where information provided confirms a multi-layered or opaque structure is present additional information may be requested to understand the structure, ownership and purpose of the underlying investor to include an organisational structure chart (signed by an Authorised Signatory or Compliance Officer (or authorised delegate)).
- Where no natural person(s) (direct or indirect) owning 10% or more of the account being opened by the Regulated Financial Institution, BBH will designate the Main Officials of the account owner (i.e. Applicant) as the Senior Managing Official(s), who will be subject to verification requirements (e.g. photo identification documentation or other independent reliable means). For accounts where the account designation or Beneficial Owner(s) of the account is associated with an EU High Risk Third Country: copies of due diligence documentation for the Beneficial Owner(s) in accordance with legal form will be requested from the Financial Institution.

## Corporate (Private/Unlisted Companies)

### Low, Medium and High-Risk Investor Accounts

- Application Form
- Standard settlement instructions
- Memorandum and Articles of Association
- Certificate of Incorporation or proof of registration
- List of Authorised Signatories (dated and on company letterhead)
- List of all Executive Directors: list to include the party's full legal name, date of birth/incorporation, country of residence and country of citizenship/country of incorporation
- Verification of the identity of two parties controlling the account (at least one must be an Executive Director, Trustee or equivalent of the Applicant) in line with their legal form below:
  - Individuals: Photographic identification document
  - Entities: due diligence documentation in accordance with their entity type
- Documented identification and (and verification if High Risk) of source of wealth

### KYC for Beneficial Owner (s)

- Documented identification and verification of all legal and natural person(s) (direct or indirect) owning 25% (10% for High Risk) or more of the entity:
  - Identifying information that includes the party full legal name, date of birth/incorporation, nationality, country of residence, country of citizenship/ incorporation and percentage of holding. **If no party, documented confirmation of same required**
  - Where there are multiple ownership layers, the above information is required for all legal entity owners in the ownership chain (intermediate legal entity owner(s)). Where information provided confirms a multi-layered or opaque structure is present additional information may be requested to understand the structure, ownership and purpose of the underlying investor to

- include an organisational structure chart (signed by an Authorised Signatory or Compliance Officer (or authorised delegate))
- Proof of existence (certificate of incorporation or other formation document) and proof of beneficial ownership (e.g. share register) is required for all intermediate legal entity owners in the ownership chain.
  - Where the intermediate legal entity owner in the ownership chain is a trust/estate, documented identification of trustee(s)/settlor(s)/grantor(s)/protector(s) is also required in order to understand the source of wealth for the investment: identifying information that includes the party's full legal name, date of birth/incorporation, nationality, country of residence, country of citizenship/incorporation and percentage of contribution.
  - For Ultimate Beneficial Owner(s) (natural person): photographic identification document and proof of address
  - Where no natural person(s) (direct or indirect) owning 25% (10% High Risk) or more of the entity, BBH will designate the Main Officials of the account owner (i.e. Applicant) as the Senior Managing Official(s), who will be subject to verification requirements (e.g. photo identification documentation or other independent reliable means)

### **Other Entity**

Other entity types will require their own unique documentation which will be communicated to an Applicant. Such other entity types may include, but are not necessarily limited to, the following:

- Charities
- Government entities
- Foundations
- Funds
- Pension Schemes
- Occupational Pension Schemes
- Entities listed on a stock exchange
- Entities based in non- approved countries
- Partnerships or Trusts
- Universities
- Nominee Structures

## **APPENDIX IV PRIVACY NOTICE - HEPTAGON FUND ICAV**

In this notice, the terms “we” and “us” refers to Heptagon Fund ICAV, and the term “Fund” refers to one of our sub-funds.

### **About this privacy notice**

This privacy notice sets out the basis on which personal data about you will be used by us. Please take the time to read and understand this privacy notice.

This privacy notice applies to you if:

- (a) you are an investor in the Fund or an applicant for shares in a Fund; or
- (b) your personal data has been provided to us in connection with an investment in the Fund or an application for shares in the Fund by another person (such as where you are a director, partner, trustee, employee, agent or direct or indirect owner of an investor or an applicant); or
- (c) we otherwise use your personal data.

We are a data controller in respect of your personal data for the purposes of data protection law, such as the European Union’s General Data Protection Regulation. We are responsible for ensuring that we use your personal data in compliance with data protection law.

We have appointed an administrator, and may appoint other data processors, which will process your personal data on our behalf. They will generally process the data in accordance with our instructions.

### **Personal data that we might use**

We might process the following personal data about you:

- (a) *Information provided to us by you or (if different) the investor or applicant:* This might include your name and address (including proofs of name and address), contact details, date of birth, gender, nationality, photograph, signature, copies of identity documents, occupational history, job title, income, assets, other financial information, bank details, investment history, tax residency and tax identification information. Such information might be provided in an application form or in other documents (as part of an application process or at other times), face-to-face, by telephone, by email or otherwise.
- (b) *Information that we collect or generate:* This might include information relating to your (or another person’s) investment in the Fund, emails (and related data), call recordings and website usage data.
- (c) *Information that we obtain from other sources:* This might include information obtained for the purpose of our know-your-client procedures (which include AML procedures, counter-terrorist financing procedures, politically-exposed-person checks and sanctions checks, among other things), information from government or public bodies, public websites and other public sources and information received from the investor’s or applicant’s advisers or from intermediaries.

### **Uses of your personal data**

Your personal data may be stored and processed by us for the following purposes:

- (a) Assessing and processing applications for shares in a Fund and other share dealings, including performing know-your-client procedures, issuing and redeeming shares, receiving payments from and making payments to the investor, calculating net asset value, and overseeing these processes.
- (b) General business administration, including communicating with investors, communicating with service providers and counterparties, accountancy and audit services, risk monitoring, the administration of IT systems and monitoring and improving products.

- (c) Compliance with legal and regulatory obligations and industry standards, including know-your-client procedures, the automatic exchange of tax information and legal judgments.
- (d) In respect of information shared Heptagon Capital Limited, Heptagon Capital LLP and their affiliates, their business activities relating to us or any Fund, such as investor relations, discussions with our service providers and counterparties, decision-making in relation to a Fund, and business strategy, development and marketing.

We can process your personal data in these ways for the following reasons:

- (a) If you are the applicant, you may enter into an investment contract with us and some processing will be necessary for the performance of that contract, or will be done at your request prior to entering into that contract.
- (b) Processing may be necessary to discharge a relevant legal or regulatory obligation.
- (c) Processing is in all cases necessary, for our or our affiliates' legitimate business interests, or those of the administrator or another person, such as:
  - (i) ensuring compliance with all legal and regulatory obligations and industry standards, and preventing fraud;
  - (ii) establishing, exercising or defending legal rights or for other purposes relating to legal proceedings;
  - (iii) ensuring the security of information systems; and
  - (iv) carrying out our ordinary or reasonable business activities, or those of Heptagon Capital Limited, Heptagon Capital LLP, the administrator or other persons, or other activities previously disclosed to investors or referred to in this privacy notice.
- (d) If we process any sensitive personal data (which is data which falls within certain special categories, such as any personal data relating to the political opinions of a politically exposed person), any processing we do will be necessary for reasons of substantial public interest.

### **Disclosure of your personal data to third parties**

We may from time to time, in accordance with the purposes described above, disclose your personal data to other parties, including (a) Heptagon Capital Limited, Heptagon Capital LLP and their affiliates, (b) our administrator, depositary and their affiliates, (c) professional advisers such as law firms and accountancy firms, (d) certain other service providers, including technology service providers, (e) counterparties and (f) courts and regulatory, tax and governmental authorities.

Some of these persons will process your personal data in accordance with our instructions and others will themselves be responsible for their use of your personal data. These persons may be permitted to further disclose the personal data to other parties.

### **Transfers of your personal data outside the European Economic Area**

Your personal data may be transferred to and stored by persons outside the European Economic Area (the "EEA"), and in particular may be transferred to and stored by our affiliates or service providers, and/or those of the administrator outside the EEA.

Where personal data is transferred outside the EEA, we will ensure that the transfer is subject to appropriate safeguards or is otherwise permitted under applicable law. For example, the country to which the personal data is transferred may be approved by the European Commission, or the recipient may have agreed to model contractual clauses approved by the European Commission that oblige them to protect the personal data, or the recipient may be located in the United States and be a certified member of the EU-US Privacy Shield scheme.

You can obtain more details of the protection given to your personal data when it is transferred outside the EEA, including a copy of any standard data protection clauses entered into with recipients of your personal data, by contacting us using the details set out under “Contacting us” below.

### **Necessity of personal data for an investment in a Fund**

The provision of certain personal data is necessary for shares in a Fund to be issued and for compliance by us and our service providers with certain legal and regulatory obligations. Accordingly, if certain personal data is not provided when requested, an application for shares might not be accepted or other appropriate measures may be taken.

### **Retention of personal data**

How long we hold your personal data for will vary. The retention period will be determined by various criteria, including the purposes for which we are using it (as it will need to be kept for as long as is necessary for any of those purposes) and legal obligations (as laws or regulations may set a minimum period for which we have to keep your personal data).

### **Your rights**

You have a number of legal rights in relation to the personal data that we hold about you. These rights include the following:

- (a) The right to obtain information regarding the processing of your personal data and to access to the personal data that we hold about you.
- (b) In some circumstances, the right to receive some personal data in a structured, commonly used and machine-readable format and the right to request that we transmit that data to a third party where this is technically feasible. Please note that this right only applies to personal data which you have provided to us.
- (c) The right to request that we rectify your personal data if it is inaccurate or incomplete.
- (d) The right to request that we erase your personal data in certain circumstances. Please note that there may be circumstances where you ask us to erase your personal data but we are legally entitled to retain it.
- (e) The right to object to, and the right to request that we restrict, our processing of your personal data in certain circumstances. Again, there may be circumstances where you object to, or ask us to restrict, our processing of your personal data but we are legally entitled to continue processing your personal data or to refuse that request.
- (f) The right to lodge a complaint with an EU data regulator if you think that any of your rights have been infringed by us.

You can exercise your rights by contacting us using the details set out under “Contacting us” below. You can find out more information about your rights by contacting an EU data regulator such as the Irish Data Protection Commissioner, or by searching its website at [www.dataprotection.ie](http://www.dataprotection.ie).

### **Contacting us**

If you would like further information on the collection, use, disclosure, transfer or processing of your personal data or the exercise of any of the rights listed above, please address questions and requests to the Investment Manager.

# FATCA IGA & CRS Self-Certification Individual

**Please read before completing this form:**

Tax authorities require Heptagon Fund ICAV to collect and report certain information about its account holder's tax residency status. To enable Heptagon Fund ICAV to comply with its obligation to report to the relevant tax authorities, you are required to state the residency for tax purposes of the person or persons identified as the holder(s) of a Financial Account. On this form these persons are cumulatively referred to as the Account Holder(s). For joint accounts, each account holder should complete a separate certification.

## I. Account Holder Information

First Name		Family Name/Surname	
Current Residence Address			
City/Town	State/Province	Postal Code	Country (do not abbreviate)
Date of Birth (DD/MM/YYYY)		City/Town of Birth	Country of Birth

## II. Tax Residence

Please provide details for all jurisdictions in which the Account Holder is resident for tax purposes. If you have no residence for tax purposes then enter "none". **Taxpayer Identification Number (TIN)** - A tax payer identification number (TIN) or functional equivalent should be provided for each country of residence for tax purposes. A TIN is a unique combination of letters and/or numbers assigned to the individual by a government, or its tax authorities, which is used to identify the account holder for the purpose of administering taxes. In some countries this may be a number that is specifically referred to as a TIN, while other countries may use other numbers (such as a social insurance number) to identify their residents for tax purposes.

Country of Tax Residence 1	Taxpayer Identification Number 1	<i>If TIN is unavailable, provide an explanation:</i>
Country of Tax Residence 2	Taxpayer Identification Number 2	<i>If TIN is unavailable, provide an explanation:</i>
Country of Tax Residence 3	Taxpayer Identification Number 3	<i>If TIN is unavailable, provide an explanation:</i>

**TIN Unavailable Explanation (s)** – If any "TIN Unavailable" box is checked, please provide an explanation.

I certify the tax residence countries provided represent all countries in which I am considered a tax resident.

*If Account Holder has additional countries of tax residences please attach a statement to this form containing the Country and TIN for each such additional country.*

Is the account holder a U.S. person? YES  NO

A U.S. person includes a U.S. citizen or resident alien of the U.S. (e.g., green card holder) even if residing outside the U.S. See IRS Pub 519 for more

If "Yes", the Account Holders U.S. country of residence and U.S. tax identification number must be provided above.

## III. Declarations and Signature

- I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing my/the Account Holders relationship with Heptagon Fund ICAV setting out how Heptagon Fund ICAV may use and share the information supplied by me to Heptagon Fund ICAV.
- I acknowledge and agree that information contained in this form and information regarding the account(s) set out above may be reported to the tax authorities of the country in which the account is maintained and those tax authorities or Heptagon Fund ICAV may provide the information to the country or countries in which I/the Account Holder am/is resident for tax purposes.
- Where required, I agree to provide a waiver to allow this information to be reported to the competent authorities.
- I undertake to advise Heptagon Fund ICAV promptly of any change in circumstances which causes the information contained herein to become incorrect and to provide Heptagon Fund ICAV with a suitably updated Certification within 30 days of such change in circumstances.
- I certify that I am the Account Holder (or an authorised to sign for the Account Holder) of all the account(s) to which this form relates.
- I declare that all statements made on this form/in this declaration are to the best of my knowledge and belief, true correct and complete. I agree that I will submit new Certification within 30 days of such change in circumstances or incorrect.

Name of Signer	Signature
Capacity in which Signing (if not signed by account holder)	
Date (DD/MM/YYYY)	

# FATCA IGA & CRS Self-Certification Entity

**Please read before completing this form:**  
 Tax authorities require Heptagon Fund ICAV to collect and report certain information about its account holder's tax residency status. To enable Heptagon Fund ICAV to comply with its obligation to report to the relevant tax authorities, you are required to state the residency or tax purposes of the entity identified as the holder(s) of a Financial Account. On this form these persons are cumulatively referred to as the "Account Holder(s)".

## I. Account Holder Information

Account Holder – The person listed or identified as the holder of a Financial Account. The name of the Account Holder should be provided. If the person opening the account is not a Financial Institution and is acting as an intermediary agent, custodian, nominee, signatory, investment advisor or legal guardian on behalf of one or more account holders this form must be completed by or on behalf of that other person who is referred to as the Account Holder.

Legal Entity Name	Country of Incorporation or Organisation
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Permanent Residence Address (if none, Address of Principal Office)

City/Town	State/Province	Postal Code	Country (do not abbreviate)
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GIIN (If any)	Sponsoring Entity's Name (If entity is a sponsored entity and providing sponsor's GIIN)
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## II. Tax Residence

Please provide details for all jurisdictions in which the Account Holder is resident for tax purposes. If the entity has no residence for tax purposes then enter country where effective management is situated. **Tax payer Identification Number (TIN)** - A tax payer identification number (TIN) or functional equivalent should be provided for each country of residence for tax purposes. A TIN is a unique combination of letters and/or numbers assigned to the individual by a government, or its tax authorities, which is used to identify the account holder for the purpose of administering taxes. In some countries this may be a number that is specifically referred to as a TIN, while other countries may use other numbers (such as a social insurance number) to identify their residents for tax purposes.

Country of Tax Residence 1	Taxpayer Identification Number 1	If TIN is unavailable, provide an explanation:
Country of Tax Residence 2	Taxpayer Identification Number 2	If TIN is unavailable, provide an explanation:
Country of Tax Residence 3	Taxpayer Identification Number 3	If TIN is unavailable, provide an explanation:

**TIN Unavailable Explanation (s)** – If any "TIN Unavailable" box is checked, please provide an explanation.

I certify the tax residence countries provided represent all countries in which I am considered a tax resident.

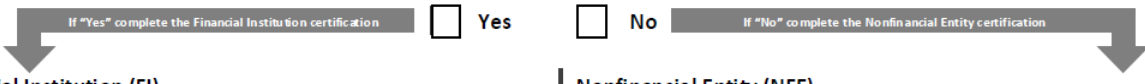
If Account Holder has additional countries of tax residence please attach a statement to this form containing the Country and TIN for each.

## III. CRS Status

**FINANCIAL INSTITUTION** - An entity that falls into any of the following categories:

1. **Custodial Institution** - any entity that holds, as a substantial portion of its business, Financial Assets for the account of others. See Annex for definition of "substantial portion".
2. **Depository Institution** - An entity that accepts deposits in the ordinary course of a banking or similar business.
3. **Investment Entity** - any Entity that either:
  - a) primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer: i) trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading; ii) individual and collective portfolio management; or iii) otherwise investing, administering, or managing Financial Assets or money on behalf of other persons; OR
  - b) The gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets, if the Entity is managed by a Financial Institution.
4. **Specified Insurance Company** - any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

**Is the Account Holder a Financial Institution?**



**Financial Institution (FI)**

Is the entity an Investment Entity managed by an FI?  
 (See Financial Institution definition above – section 3(b))

- Yes** *If any tax residence country provided is not a participating CRS jurisdiction, then complete the Controlling Persons Attachment.*
- No**

**Nonfinancial Entity (NFE)**

Select the category of NFE which applies to the entity.  
 See Annex for definitions of NFE categories. Select only single category.  
 If the category is "Passive NFE", then complete the Controlling Persons attachment.

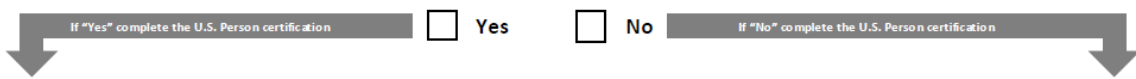
- Governmental Entity, International Organisation, or Central Bank**
- A corporation the stock of which is regularly traded on an established securities market (or entity related to such a corporation)**  
*Name of Securities Market: \_\_\_\_\_*  
*Name of Related Entity: \_\_\_\_\_*
- A Start-up Company formed in the past 24 months**  
*Please provide the date of the entity was organised: \_\_\_\_\_*
- Other Active NFE (See Annex for other categories)**
- Passive NFE (Complete Controlling Persons attachment)**

**IV. FATCA Status**

**U.S. Person** - A corporation or partnership organized in the United States, the U.S. government or any state within the U.S. or the District of Columbia, a trust if a court within the United States is able to exercise primary jurisdiction over the administration of the trust and one or more United States persons have the authority to control all substantial decisions of the trust, or an estate the income of which, from sources without the United States which is not effectively connected to a U.S. trade or business, is includible in gross income for U.S. tax purposes.

- Specified U.S. Person** - Any U.S. person other than:
- a publicly traded corporation, or a corporation that is a member of the same expanded affiliated group as a publicly traded corporation
  - a tax exempt organization (as defined in section 501(a))
  - an individual retirement plan (as defined in section 7701(a)(37))
  - the United States or an agency or instrumentality of the United States or any state (including District of Columbia and United States possessions) or state authorities
  - a bank (as defined in section 581)
  - a real estate investment trust (as defined in section 856)
  - a regulated investment company (as defined in section 851)
  - an entity registered with the SEC under the Investment Company Act of 1940
  - a common trust fund (as defined in section 584(a)) or a tax exempt trust (as defined in section 664(c) or 4947(a)(1))
  - a registered dealer, or a registered broker (as defined in section 6045(c)).

**Is the Account Holder a U.S. Person?**



**U.S. Person**

Is the entity a specified U.S. person?  
 (See U.S. Person definition above)

- Yes** *Provide a U.S. TIN below.*
- No**

U.S. Taxpayer Identification Number (TIN)

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**Non-U.S. Person**

Select a classification that matches your FATCA status:  
 See Annex for definitions of IGA categories.  
 Select only a single category.  
 If the category is Passive NFFE, then complete the Controlling Persons attachment.

- Participating FFI (Provide GIIN in Part I)**
- Local/Partner Jurisdiction FFI (Provide GIIN in Part I)**
- Deemed-Compliant FFI**  
*Select deeme d-compliant category:*
- Trustee-Documented Trust (Provide GIIN and trustee name in Part I)*
- Sponsored Investment Vehicle (Provide GIIN and sponsor's name in Part I)*
- Registered-Deemed Compliant FFI (Provide GIIN in Part I)*
- Other Deemed-Compliant Category*
- Nonparticipating FFI**
- Exempt Beneficial Owner**
- Direct Reporting NFFE (Provide GIIN in Part I)**
- Sponsored Direct Reporting NFFE (Provide GIIN and sponsor's name in Part I)**
- A Start-up Company formed in the past 24 months**  
*Please provide the date of the entity was organised: \_\_\_\_\_*
- Other Active NFFE (See Annex for other categories)**
- Passive NFFE (Complete Controlling Persons attachment)**



## V. Declarations and Signature

- I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing my/the Account Holders relationship with Heptagon Fund ICAV setting out how Heptagon Fund ICAV may use and share the information supplied by me to Heptagon Fund ICAV.
- I acknowledge and agree that information contained in this form and information regarding the account(s) set out above may be reported to the tax authorities of the country in which the account is maintained and those tax authorities or Heptagon Fund ICAV may provide the information to the country or countries in which I/the Account Holder am/is resident for tax purposes.
- Where required, I agree to provide a waiver to allow this information to be reported to the competent authorities.
- I undertake to advise Heptagon Fund ICAV promptly of any change in circumstances which causes the information contained herein to become incorrect and to provide Heptagon Fund ICAV with a suitably updated Certification and/or attachment within 30 days of such change in circumstances.
- I certify that I am the Account Holder (or an authorised to sign for the Account Holder) of all the account(s) to which this form relates.
- I declare that all statements made on this form/in this declaration are to the best of my knowledge and belief, true correct and complete. I agree that I will submit new Certification within 30 days of such change in circumstances or incorrect.

Name of Signer	Signature
Capacity in which Signing (if not signed by account holder)	
Date (DD/MM/YYYY)	

## CONTROLLING PERSONS Attachment

Please provide the information requested below on the Account Holder's controlling person(s) if you have indicated that the Account Holder is:

- For FATCA purposes a Passive NFFE, or
- For CRS purposes a Passive NFE or an investment entity managed by a financial institution with a tax residence in a non CRS jurisdiction.

**Controlling Persons** - The natural persons who exercise control over an Entity. In the case of a trust, such term means the settlor(s), the trustee(s), the grantor(s) the protector(s) (if any), the beneficiary (ies) or class (es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term Controlling Persons must be interpreted in a manner consistent with the Financial Action Task Force Recommendations (See FATF Recommendation 10 – Customer Due Diligence). **This attachment is considered an integral part of the self-certification to which it is associated. If there is a change in Controlling Persons, please submit an updated attachment within 30 days.**

<b>Controlling Person</b>	First Name		Family Name/Surname	
	Current Residence Address			
	City/Town	State/Province	Postal Code	Country
	Country of Residence 1	Taxpayer Identification Number 1		Date of Birth (DD/MM/YY)
	Country of Residence 2	Taxpayer Identification Number 2		Town/City of Birth
	Country of Residence 3	Taxpayer Identification Number 3		Country of Birth
	TIN Unavailable – explanation	<b>Controlling Person Type – Legal Person</b> <input type="checkbox"/> Legal Person <input type="checkbox"/> Control by Ownership <input type="checkbox"/> Control by Means <input type="checkbox"/> Senior Manager Official <input type="checkbox"/> Legal Arrangement - Trust <input type="checkbox"/> Settlor <input type="checkbox"/> Trustee <input type="checkbox"/> Beneficiary <input type="checkbox"/> Legal Arrangement - Other <input type="checkbox"/> Settlor - Equivalent <input type="checkbox"/> Trustee Equivalent <input type="checkbox"/> Protector-Equivalent <input type="checkbox"/> Beneficiary - Equivalent <input type="checkbox"/> Other-Equivalent		
<b>Controlling Person</b>	First Name		Family Name/Surname	
	Current Residence Address			
	City/Town	State/Province	Postal Code	Country
	Country of Residence 1	Taxpayer Identification Number 1		Date of Birth (DD/MM/YY)
	Country of Residence 2	Taxpayer Identification Number 2		Town/City of Birth
	Country of Residence 3	Taxpayer Identification Number 3		Country of Birth
	TIN Unavailable – explanation	<b>Controlling Person Type – Legal Person</b> <input type="checkbox"/> Legal Person <input type="checkbox"/> Control by Ownership <input type="checkbox"/> Control by Means <input type="checkbox"/> Senior Manager Official <input type="checkbox"/> Legal Arrangement - Trust <input type="checkbox"/> Settlor <input type="checkbox"/> Trustee <input type="checkbox"/> Beneficiary <input type="checkbox"/> Legal Arrangement - Other <input type="checkbox"/> Settlor - Equivalent <input type="checkbox"/> Trustee Equivalent <input type="checkbox"/> Protector-Equivalent <input type="checkbox"/> Beneficiary - Equivalent <input type="checkbox"/> Other-Equivalent		
<b>Controlling Person</b>	First Name		Family Name/Surname	
	Current Residence Address			
	City/Town	State/Province	Postal Code	Country

<b>Controlling Person</b>	Country of Residence 1	Taxpayer Identification Number 1		Date of Birth (DD/MM/YY)
	Country of Residence 2	Taxpayer Identification Number 2		Town/City of Birth
	Country of Residence 3	Taxpayer Identification Number 3		Country of Birth
	TIN Unavailable – explanation	<b>Controlling Person Type – Legal Person</b> <input type="checkbox"/> Legal Person <input type="checkbox"/> Control by Ownership <input type="checkbox"/> Control by Means <input type="checkbox"/> Senior Manager Official <input type="checkbox"/> Legal Arrangement - Trust <input type="checkbox"/> Settlor <input type="checkbox"/> Trustee <input type="checkbox"/> Beneficiary <input type="checkbox"/> Legal Arrangement - Other <input type="checkbox"/> Settlor - Equivalent <input type="checkbox"/> Trustee Equivalent <input type="checkbox"/> Protector-Equivalent <input type="checkbox"/> Protector <input type="checkbox"/> Beneficiary - Equivalent <input type="checkbox"/> Other <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Other-Equivalent		
<b>Controlling Person</b>	First Name		Family Name/Surname	
	Current Residence Address			
	City/Town	State/Province	Postal Code	Country
	Country of Residence 1	Taxpayer Identification Number 1		Date of Birth (DD/MM/YY)
	Country of Residence 2	Taxpayer Identification Number 2		Town/City of Birth
	Country of Residence 3	Taxpayer Identification Number 3		Country of Birth
TIN Unavailable – explanation	<b>Controlling Person Type – Legal Person</b> <input type="checkbox"/> Legal Person <input type="checkbox"/> Control by Ownership <input type="checkbox"/> Control by Means <input type="checkbox"/> Senior Manager Official <input type="checkbox"/> Legal Arrangement - Trust <input type="checkbox"/> Settlor <input type="checkbox"/> Trustee <input type="checkbox"/> Beneficiary <input type="checkbox"/> Legal Arrangement - Other <input type="checkbox"/> Settlor - Equivalent <input type="checkbox"/> Trustee Equivalent <input type="checkbox"/> Protector-Equivalent <input type="checkbox"/> Protector <input type="checkbox"/> Beneficiary - Equivalent <input type="checkbox"/> Other <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Other-Equivalent			

# Annex

## CRS Definitions

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### NFEs

An NFE means any entity that is not a financial institution. An NFE may be an **Active NFE** or a **Passive NFE**.

### Active NFEs

#### Active NFEs by Reason of Income and Assets

Less than 50% of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income.

#### A Corporation the Stock of which is Regularly Traded on an Established Securities Market (or entity related to such a corporation)

The stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market.

<i>Regularly Traded</i>	Meaningful volume of trading with respect to the stock on an on-going basis.
<i>Established Securities Market</i>	An exchange that is officially recognised and supervised by a governmental authority in which the market is located and that has a meaningful annual value of shares traded on exchange.
<i>Established Securities Market</i>	An exchange that is officially recognised and supervised by a governmental authority in which the market is located and that has a meaningful annual value of shares traded on the exchange.
<i>Related Entity</i>	An entity is a Related Entity of another Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.

**Governmental Entity** - The government of a jurisdiction, any political subdivision of a jurisdiction (including a state, province, county, or municipality), or any wholly owned agency or instrumentality of a jurisdiction or of any one or more of the foregoing.

**International Organisation** - Any international organisation or wholly owned agency or instrumentality thereof. This category includes any intergovernmental organisation (including a supranational organisation) (1) that is comprised primarily of governments; (2) that has in effect a headquarters or substantially similar agreement with the jurisdiction; and (3) the income of which does not inure to the benefit of private persons.

**Central Bank** - An institution that is by law or government sanction the principal authority, other than the government of the jurisdiction itself, issuing instruments intended to circulate as currency. Such an institution may include an instrumentality that is separate from the government of the jurisdiction, whether or not owned in whole or in part by the jurisdiction.

**Holding NFEs that are Members of a Nonfinancial Group** - Substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

**A Start-up Company formed in the past 24 months** - The NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE.

**NFE Liquidating or Emerging from Bankruptcy** - The NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution.

**Treasury Centers that are Members of a Nonfinancial Group** - The NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution.

### Non-Profit NFE

An NFE that meets the following criteria:

- i) it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
- ii) it is exempt from income tax in its jurisdiction of residence;
- iii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- iv) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
- v) The applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision.

**Passive NFE** - For purpose of completing this certification, a **Passive NFE** means any NFE that is not an **Active NFE**.

**ENTITY MANAGED BY ANOTHER FINANCIAL INSTITUTION** - An Entity is managed by another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the following activities or operations: trading in money market instruments; foreign exchange; exchange, interest rate and index instruments; transferrable securities; or commodity futures trading. An Entity only manages another Entity if it has discretionary authority to manage the other Entity's assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity that performs the above trading functions, if *any* of the managing Entities is such an Entity.

**PARTICIPATING CRS JURISDICTION** - A jurisdiction with which an agreement is in place pursuant to which it will provide the information set out in the CRS. A list of all participating jurisdictions can be found at: <http://www.oecd.org/tax/transparency/AEOI-commitments.pdf>

**GLOBAL INTERMEDIARY IDENTIFICATION NUMBER (GIIN)** - The term GIIN or Global Intermediary Identification Number means the identification number that is assigned to a participating FFI or registered deemed-compliant FFI. The term GIIN or Global Intermediary Identification Number also includes the identification number assigned to a reporting Model 1 FFI for purposes of identifying such entity to withholding agents. All GIINs will appear on the IRS FFI list.

# Annex

## FATCA Definitions - 1

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### **FATCA STATUS – FINANCIAL INSTITUTION**

**Participating FFI** - An FFI that has agreed to comply with the requirements of an FFI agreement, including an FFI described in a Model 2 IGA that has agreed to comply with the requirements of an FFI agreement. The term PFFI also includes a QI branch of a U.S. financial institution, unless such branch is a Reporting Model 1 FFI.

**Local/Partner Jurisdiction FFI** - An FFI located in a jurisdiction that has in effect an agreement with the United States to facilitate the implementation of FATCA. A list of all participating jurisdictions can be found at: <http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx>

**Trustee-Documented Trust** - A trust established under the laws of the local jurisdiction to the extent that the trustee of the trust is a Reporting U.S. Financial Institution, Reporting Model 1 FFI, or Participating FFI and reports all information required to be reported pursuant to the Agreement with respect to all U.S. Reportable Accounts of the trust.

**Registered Deemed-Compliant FFI** - An FFI that registers with the IRS to declare its status. Includes certain local FFIs, non-reporting members of participating FFI groups, qualified collective investment vehicles, restricted funds, qualified credit card issuers and servicers, and sponsored investment entities and controlled foreign corporations.

**Other Deemed-Compliant FFI** - Deemed-compliant FFIs also include the following: Non-Registering Local Bank, FFI with Only Low Value Accounts, Sponsored Closely-Held Investment Vehicle, Limited Life Debt Investment Entity, and any other FFI treated as a deemed-compliant FFI under an applicable IGA (except for a registered deemed-compliant FFI).

**Nonparticipating FFI** - An FFI other than a participating FFI, a deemed-compliant FFI, or an exempt beneficial owner.

### **Exempt Beneficial Owner**

An entity in one of the following categories:

*Governmental Entity* - The government of a jurisdiction, any political subdivision of a jurisdiction (including a state, province, county, or municipality), or any wholly owned agency or instrumentality of a jurisdiction or of any one or more of the foregoing.

*International Organisation* - Any international organisation or wholly owned agency or instrumentality thereof. This category includes any intergovernmental organization (including a supranational organisation) (1) that is comprised primarily of governments; (2) that has in effect a headquarters or substantially similar agreement with the jurisdiction; and (3) the income of which does not inure to the benefit of private persons.

*Central Bank* - An institution that is by law or government sanction the principal authority, other than the government of the jurisdiction itself, issuing instruments intended to circulate as currency. Such an institution may include an instrumentality that is separate from the government of the jurisdiction, whether or not owned in whole or in part by the jurisdiction.

*Exempt Retirement Fund* - A retirement fund that meets one of the following categories under the applicable IGA: Treaty-Qualified Retirement Fund, Broad Participation Retirement Fund, Narrow Participation Retirement Fund, Pension Fund of an Exempt Beneficial Owner, or Investment Entity Wholly Owned by Exempt Beneficial Owners.

*Investment Entity - Wholly* An Entity that is a Financial Institution solely because it is an Investment Entity, provided that each direct holder of an Equity Interest

*Owned by Exempt BOs* - in the Entity is an exempt beneficial owner, and each direct holder of a debt interest in such Entity is either a Depository Institution (with respect to a loan made to such Entity) or an exempt beneficial owner.

**Direct Reporting NFFE** - A direct reporting NFFE is a passive NFFE that elects to report certain information about its direct or indirect substantial U.S. owners directly to the IRS on Form 8966 in lieu of providing such information to the financial institutions at which the NFFE holds an account. Direct reporting NFFEs will be required to register with the IRS to obtain a GIIN and agree to report the information about its substantial U.S. owners directly to the IRS. A direct reporting NFFE will not be treated as a participating FFI or be required to enter into an FFI agreement; it will be treated as an excepted NFFE.

**Sponsored Direct Reporting NFFE** - An entity to serving as a sponsor for one or more direct reporting NFFEs, which will require the sponsoring entity to report information about a sponsored direct reporting NFFE's direct or indirect substantial U.S. owners directly to the IRS on a Form 8966.

# Annex

## FATCA Definitions - 2

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### NFFEs

An NFFE means any entity that is not a financial institution. An NFFE may be an **Active NFFE** or a **Passive NFFE**.

#### Active NFFEs

##### **Active NFFEs by Reason of Income and Assets**

Less than 50% of the NFFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income.

##### **A Corporation the Stock of which is Regularly Traded on an Established Securities Market (or entity related to such a corporation)**

The stock of the NFFE is regularly traded on an established securities market or the NFFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market.

<i>Regularly Traded</i>	Meaningful volume of trading with respect to the stock on an on-going basis.
<i>Established Securities Market</i>	An exchange that is officially recognised and supervised by a governmental authority in which the market is located and that has a meaningful annual value of shares traded on exchange.
<i>Established Securities Market</i>	An exchange that is officially recognised and supervised by a governmental authority in which the market is located and that has a meaningful annual value of shares traded on the exchange.
<i>Related Entity</i>	An entity is a Related Entity of another Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.

**Governmental Entity** - The government of a jurisdiction, any political subdivision of a jurisdiction (including a state, province, county, or municipality), or any wholly owned agency or instrumentality of a jurisdiction or of any one or more of the foregoing.

**International Organisation** - Any international organisation or wholly owned agency or instrumentality thereof. This category includes any intergovernmental organisation (including a supranational organisation) (1) that is comprised primarily of governments; (2) that has in effect a headquarters or substantially similar agreement with the jurisdiction; and (3) the income of which does not inure to the benefit of private persons.

**Central Bank** - An institution that is by law or government sanction the principal authority, other than the government of the jurisdiction itself, issuing instruments intended to circulate as currency. Such an institution may include an instrumentality that is separate from the government of the jurisdiction, whether or not owned in whole or in part by the jurisdiction.

**Holding NFFEs that are Members of a Nonfinancial Group** - Substantially all of the activities of the NFFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

**A Start-up Company formed in the past 24 months** - The NFFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFFE.

**NFFE Liquidating or Emerging from Bankruptcy** - The NFFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution.

**Treasury Centers that are Members of a Nonfinancial Group** - The NFFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution.

#### **Non-Profit NFFE**

An NFFE that meets the following criteria:

- vi) it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
- vii) it is exempt from income tax in its jurisdiction of residence;
- viii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- ix) the applicable laws of the NFFE's jurisdiction of residence or the NFFE's formation documents do not permit any income or assets of the NFFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFFE has purchased; and
- x) The applicable laws of the NFFE's jurisdiction of residence or the NFFE's formation documents require that, upon the NFFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFFE's jurisdiction of residence or any political subdivision.

**Passive NFFE** - For purpose of completing this certification, a **Passive NFFE** means any NFFE that is not an **Active NFFE**.