FRIEDBERG GLOBAL-MACRO HEDGE FUND LTD.

SUBSCRIPTION BOOKLET

In the event you decide not to purchase Shares of this Fund, please return the Memorandum (together with all amendments thereof and supplements thereto) and this Subscription Booklet to:

FRIEDBERG GLOBAL-MACRO HEDGE FUND LTD. c/o SGGG Fund Services (Cayman) Inc.
18 Forum Lane, 2nd Floor
Camana Bay
PO Box 10312
Grand Cayman KY1-1003, Cayman Islands

SUBSCRIPTION INSTRUCTIONS

1. Please complete, date and sign the attached Subscription Agreement, retain a copy for your records and mail the original signed copy by air courier to: **FRIEDBERG GLOBAL-MACRO HEDGE FUND LTD., c/o SGGG Fund Services (Cayman) Inc. 18 Forum Lane, 2nd Floor, Camana Bay, PO Box 10312, Grand Cayman KY1-1003, Cayman Islands,** Attention: Investor Services.

In completing the Subscription Agreement, please be certain to include the following information on Schedule 1:

A. The date of signature of your Subscription Agreement;

B. The subscription amount (minimum subscription amount is U.S.$250,000) with no minimum additional contribution;

C. The name and address of the owner(s) of the Shares for registration in the Fund's register of shareholders;

D. The name, address and account number of the bank account to which the amount of any distributions or redemption proceeds, if any, should be sent or wired;

E. If all or a portion of the subscription amount is to be paid in shares of Friedberg Global Macro Hedge Fund Ltd., the number of shares to be contributed; and

F. The e-mail address at which subscription acceptance and wire transfers may be confirmed.

2. Please be certain to complete the relevant AEOI Self-Certification form attached as Schedule 2 hereto.

3. Please also e-mail a copy of the original signed Subscription Agreement to SGGG Fund Services (Cayman) Inc., the Fund's Administrator (the "Administrator"), at: Clientservices@sgggfsi.com (Attn: Investor Services).

4. Please be certain to complete the relevant Self Certification (Entity or Individual) form attached.

5. Please also provide the information and documentation requested in the 'Know Your Customer Procedures and Documentation' section to the Administrator at: Clientservices@sgggfsi.com(Attn: Investor Services)..

Please wire transfer (at least one business day prior to any Valuation Day as of which you wish to subscribe for Shares) immediately available funds in the amount of the cash portion of your total subscription (plus any placement fees) to:

Citibank, N. A.
111 Wall ST.
New York NY 10043,
Swift Code: CITIUS33XXX
ABA # 021000089 (Field 56 Intermediary Bank)
For credit to Cayman National Bank Ltd A/C # 36148883
SWIFT: CNATKYKY (Field 57 Account with institution)
For credit to A/C: 021-05704
In the name of: FRIEDBERG GLOBAL-MACRO HEDGE FUND LTD. (Field 59 Beneficiary Customer)

You may request that the placement fee be deducted from the subscription amount received by the Administrator and forwarded to the placement agent.

Duly completed Subscription Agreements must be received by the Administrator at least five days prior to any Valuation Day as of which you wish to subscribe for Shares.

If a subscription is not accepted, all funds deposited or wired by you to the Fund's subscription account will be returned to you without interest as soon as practicable.

IF YOU HAVE ANY QUESTIONS REGARDING ANY OF THE ABOVE, INCLUDING COMPLETION OF THE SUBSCRIPTION AGREEMENT, PLEASE CONTACT THE ADMINISTRATOR AT (345) 946-3444.

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FRIEDBERG GLOBAL-MACRO HEDGE FUND LTD.

An exempted company organized under the laws of the Cayman Islands

SUBSCRIPTION AGREEMENT

Whereas, the undersigned subscriber desires to subscribe for non-voting redeemable participating shares ("Shares") of FRIEDBERG GLOBAL-MACRO HEDGE FUND LTD. (the "Fund"), an exempted company organized under the laws of the Cayman Islands; and

Whereas, the Fund is willing to offer Shares to the undersigned subscriber in the manner and subject to the terms and conditions set forth in this Subscription Agreement, the Articles of Association of the Fund, and the information memorandum of the Fund dated October 2024, as amended and supplemented through the date hereof (such information memorandum, together with all supplements and amendments thereto, is referred to herein as the "Memorandum");

Now, therefore, the Fund and the undersigned subscriber do hereby agree as follows (unless otherwise defined, capitalized terms used herein have the meaning ascribed thereto in the Memorandum):

1. Subject to the acceptance of this subscription, in whole or in part, by the Fund in the Cayman Islands, the undersigned subscriber does hereby irrevocably subscribe for and agrees to purchase Shares of the Fund for the total subscription amount indicated on Schedule 1 hereto at a price per Share equal to the Net Asset Value per Share as calculated as at the close of business on the applicable Valuation Day, plus a placement fee of up to 5% of the total subscription price.

2. The undersigned subscriber agrees, represents and warrants to the Fund that:

(A) It has the legal capacity and authority and is permitted by applicable laws to execute and deliver this Subscription Agreement and make all representations and warranties provided herein, and it is acquiring the Shares for its own account, or on behalf of a third party or third parties, for investment and not with a view to resale, transfer or other disposition thereof in whole or in part.

(B) It has sufficient knowledge and experience in international financial and business matters that it is capable of evaluating the merits and risks of its acquisition of Shares.

(C) It has received a confidential copy of, has read carefully and understands the Memorandum, and understands that there are substantial risks and conflicts of interest involved in its investment in the Fund. It also has had an opportunity to review the Fund's Memorandum of Association and Articles of Association and each document listed in the section of the Memorandum titled "Material Contracts," to ask questions and receive answers concerning the Fund, its investment objective, and the terms and conditions of this offering to obtain such additional information as it considers necessary to appropriately evaluate the risks and merits of its investment in the Fund and, in making

its investment decision, it has not relied on any other information or document than the Memorandum.

(D) Its acquisition of Shares is based upon its own analysis of the benefits and risks to it of an investment in the Fund, including, without limitation, its analysis of any tax, exchange control and regulatory consequences entailed by its investment in the Shares, and it is and will be able to bear the economic risk of its investment in Shares for an indefinite period of time.

(E) All legal and tax advice, registrations, declarations or filings with, or licenses, approvals or authorizations of, any legislative body, governmental department or other governmental authority in any jurisdiction, necessary or appropriate in connection with its investment in the Fund have been obtained or complied with.

(F) It understands the investment objective of the Fund, the method of compensation provided under the agreements listed in the Memorandum, the various risks and conflicts of interest associated therewith, and that an investment in the Fund is speculative and may result in a substantial loss of its investment.

(G) It acknowledges and agrees that the Shares carry no voting rights and may not be transferred without the prior written consent of the Board of Directors of the Fund, that the Fund may in its discretion at any time determine for any reason to order the compulsory redemption of any Shares owned by the undersigned subscriber, that its interest in the Fund can only be withdrawn from the Fund by way of redemption of Shares (in accordance with the valuation methodology and redemption procedures described in the Memorandum), that it has no right to demand any distributions from the Fund other than by way of redemptions, and that any Shares redeemed are subject to a 0.375% Redemption Charge payable to the Fund from the net redemption proceeds.

(H) It agrees that all fees or expenses which may be incurred by the Fund or any of its agents in complying with the reporting or other requirements imposed on the undersigned subscriber (or any third party for the account of which Shares have been acquired) by any tax or regulatory authority in any jurisdiction will be charged to and payable by the undersigned subscriber.

(I) Personal data must be supplied by a subscriber to the Fund, its affiliates and delegates in order for an investment in the Fund to be made and for the investment in the Fund to continue. Certain personal data must also be supplied to enable the investment to be redeemed. If the required personal data is not provided, the subscriber will not be able to invest in the Fund. The Fund's privacy notice provided in this subscription agreement provides information on the Fund's use of personal data in accordance with the Cayman Islands Data Protection Act (as amended) and, in respect of EU data subjects, the EU General Data Protection Regulation (together, the "**Data Protection Legislation**"). The undersigned subscriber acknowledges receipt of the Fund's privacy notice and agrees to promptly provide the privacy notice (or any updated version thereof as may be provided

from time to time) to each individual (such as any individual directors, shareholders, beneficial owners, authorised signatories, trustees or others) whose personal data the subscriber provides to the Fund or any of its affiliate or delegates. The undersigned subscriber represents and warrants that all personal data provided to the Fund, its affiliates and delegates by or on behalf of the subscriber is provided in accordance with applicable laws and regulations, including, without limitation, those relating to privacy or the use of personal data.

3. The undersigned subscriber hereby acknowledges and agrees, for itself and each investor account on behalf of which it is subscribing Shares pursuant to this Subscription Agreement, that:

(A) It is not a "U.S. Person" nor a resident of Canada other than a "Permitted Canadian Investor" (as such terms are defined in the section of the Memorandum titled "Distribution and Selling Restrictions"), and it is not acquiring Shares for or with funds obtained from or to be contributed by any U.S. Person or resident of Canada other than a Permitted Canadian Investor, and it does not intend to offer, sell or transfer any Shares of the Fund, directly or indirectly (i) in the United States or (ii) to any U.S. Person or (iii) to any resident of Canada other than a Permitted Canadian Investor.

(B) If the undersigned subscriber is subscribing for Shares as a fiduciary or agent of one or more investor accounts, it hereby represents and warrants that (i) it has sole investment discretion with respect to each such investor account and it has full power and authority to make the acknowledgments, covenants, representations and warranties made herein on behalf of each such account, and (ii) no U.S. Person or resident of Canada, other than a Permitted Canadian Investor, has or will have any participation or beneficial interest, directly or indirectly, in any such investor account. The undersigned subscriber further represents and warrants that, with respect to itself and each investor account on behalf or for the account of which it is subscribing for Shares of the Fund, all necessary actions have been taken so that such subscription and purchase is made in compliance with applicable laws.

(C) If the Shares purchased under this Subscription Agreement are being acquired by the undersigned subscriber as nominee or custodian for another person or entity, the undersigned subscriber will not permit the beneficial owners of such Shares to transfer any beneficial interest or participation in the Shares, directly or indirectly, by any means whatsoever, to any person or entity unless the representations and warranties made by the undersigned subscriber in this Subscription Agreement will continue to be true and accurate in all respects. The undersigned subscriber agrees that it will immediately notify the Fund at any time when any representation or warranty made herein shall no longer be correct, and if it comes to its knowledge that ownership of the Shares of the Fund has been transferred, directly or indirectly, in violation of the provisions of this Subscription Agreement.

(D) The undersigned subscriber understands, acknowledges and agrees that no securities commission or regulatory authority in any state, country or jurisdiction has confirmed the adequacy or accuracy of the Memorandum, that the Fund is not registered under the U.S. Investment Company Act of 1940, as amended, or the mutual fund laws of any

jurisdiction (except the Cayman Islands), and the Shares have not been and will not be registered for public offering under the U.S. Securities Act of 1933, as amended, or under the laws of any state, country or jurisdiction.

(E) The undersigned subscriber understands and agrees that the Articles of Association of the Fund provide that the Shares may be compulsorily redeemed or transferred by the Fund if they are acquired or held by (i) persons whose ownership of Shares, in the opinion and discretion of the Board of Directors, might result in the Fund incurring any liability to taxation in any jurisdiction or suffering any other regulatory or pecuniary disadvantage which the Fund might not otherwise have incurred or suffered or (ii) any other person or entity which is not legally qualified or authorized to acquire or hold Shares.

(F) The undersigned subscriber understands and agrees that the Fund may require other documentation (including, without limitation, information required to comply with applicable securities laws or money laundering regulations) in addition to this Subscription Agreement or, at any time, change the minimum subscription or remaining balance requirements, and the Fund reserves the right to request such documentation or change such minimums prior to deciding whether or not to accept any subscription.

(G) The undersigned subscriber acknowledges, understands and agrees that due to money laundering requirements operating within their respective jurisdictions, the Fund, and any entity acting on the Fund's behalf, will require further identification of the undersigned subscriber before this subscription can be processed. The undersigned subscriber hereby agrees to indemnify, defend and hold harmless the Fund, and any entity acting on the Fund's behalf, from and against any loss, liability, damage, cost or expense arising from the failure to process this subscription if such information as has been required from the undersigned subscriber has not been provided by the undersigned subscriber.

(H) The undersigned subscriber acknowledges, understands and agrees that its subscription for Shares is irrevocable, but is contingent upon, among other things, its acceptance by the Fund in the Cayman Islands, and that the Fund reserves the right to reject in its absolute discretion this and any other subscription for Shares in whole or in part and in any order.

(I) The undersigned subscriber understands and agrees that the Fund or the Administrator will inform it whether this subscription for Shares has been accepted, and of the number of Shares to be issued or transferred in consideration for the undersigned subscriber's total subscription amount.

(J) The undersigned subscriber understands and agrees that clearing delays and charges may apply to subscriptions paid by cheque or draft.

(K) The undersigned subscriber understands and agrees to pay the full amount of the placement fee, if any, in addition to the subscription amount to be paid to the Fund in connection with this Subscription Agreement. However, the undersigned subscriber may request that the placement fee be deducted from the subscription amount paid to the Fund and forwarded to the placement agent. In addition, the undersigned subscriber acknowledges and agrees that the Fund may pay portions of the placement fee to other persons.

(L) The undersigned subscriber understands and agrees that, if this subscription is not accepted, the Fund shall as soon as practicable return any funds transferred by the undersigned subscriber (without interest) at the expense and risk of the undersigned subscriber and this Subscription Agreement and any other documents delivered by the undersigned subscriber may be destroyed by the Fund.

(M) The undersigned subscriber agrees that any Shares hereby subscribed for will be held subject to the terms and conditions of the Memorandum and Articles of Association of the Fund, as the same may be amended from time to time, and that the Fund may indemnify its Directors and officers, the Investment Advisor, the Manager and the Administrator from the Fund's assets, to the fullest extent permitted by law.

(N) This Subscription Agreement represents the entire agreement of the parties with respect to the subject matter hereof and may not be changed or terminated orally. This Subscription Agreement and the rights, powers and duties set forth herein shall bind and inure to the benefit of the heirs, executors, administrators, legal representatives, successors and permitted assigns of the parties hereto.

(O) The undersigned subscriber understands that a misrepresentation or breach of any warranty or agreement made by the subscriber could subject the Fund, the members of its Board of Directors, agents and service providers to significant damages and expenses. The undersigned subscriber hereby agrees to indemnify, defend and hold harmless the Fund, the Investment Advisor, the Manager, the Administrator and their respective affiliates, associates, advisors, directors, officers, employees and agents from and against any loss, liability, damage, cost or expense (including any taxes and penalties, and any legal fees and expenses incurred in the investigation, prosecution, defense or settlement of any demands, claims or lawsuits) which may result, directly or indirectly, from the undersigned subscriber's misrepresentation or breach of any warranty, condition, covenant or agreement set forth in this Subscription Agreement or in any other document delivered by the subscriber to any of the foregoing persons.

(P) THE UNDERSIGNED SUBSCRIBER ACKNOWLEDGES AND AGREES (A) THAT, SUBJECT TO THE ACCEPTANCE OF THE TERMS HEREOF BY THE FUND, THIS SUBSCRIPTION AGREEMENT IS ENTERED INTO WITH THE UNDERSTANDING THAT THE UNDERSIGNED SUBSCRIBER MAY LOOK ONLY TO THE ASSETS OF THE FUND FOR THE SATISFACTION OF ANY OF THE FUND'S OBLIGATIONS AND LIABILITIES HEREUNDER OR OTHERWISE ARISING OUT OF THE TRANSACTION CONTEMPLATED HEREBY AND (B) THAT THE INVESTMENT ADVISOR, THE MANAGER, THE ADMINISTRATOR AND EACH DIRECTOR AND OFFICER OF THE FOREGOING ENTITIES WILL RELY ON THE REPRESENTATIONS AND WARRANTIES MADE HEREIN BY THE UNDERSIGNED SUBSCRIBER AND ARE THIRD PARTY BENEFICIARIES OF THIS SUBSCRIPTION AGREEMENT.

(Q) THIS SUBSCRIPTION AGREEMENT SHALL BE CONSTRUED IN ACCORDANCE WITH, AND GOVERNED IN ALL RESPECTS BY, THE LAWS OF THE CAYMAN ISLANDS AND THE PARTIES HERETO CONSENT TO THE JURISDICTION OF THE

COURTS OF THE CAYMAN ISLANDS OVER ANY SUIT, ACTION OR PROCEEDING WITH RESPECT TO THIS AGREEMENT.

If any legal action, arbitration or other proceeding is brought for the enforcement of this Subscription Agreement or because of an alleged dispute, breach, default or misrepresentation in connection with any of the provisions of this Subscription Agreement, the successful or prevailing party or parties shall be entitled to recover reasonable attorneys' fees and other costs incurred in that action or proceeding, in addition to any other relief to which they may be entitled.

(R) No waiver by any party of any breach of any term of this Subscription Agreement shall be construed as a waiver of any subsequent breach of that term or any other term of the same or of a different nature.

(S) The representations, warranties, agreements and indemnification obligations of the undersigned subscriber contained in this Subscription Agreement (including any additional documentation provided by the undersigned subscriber upon the request of the Fund or its agent) shall survive the execution hereof and the issue and allotment of the Shares.

(T) The undersigned subscriber agrees that it shall not take any action to present a petition or commence any case, proceeding, proposal or other action under any existing or future law of any jurisdiction, domestic or foreign, relating to bankruptcy, insolvency, reorganisation, arrangement in the nature of insolvency proceedings, adjustment, winding-up, liquidation, dissolution, composition or analogous relief with respect to the Fund or the debts of the Fund unless and until a debt is immediately due and payable by the Fund to the subscriber.

(U) The undersigned subscriber agrees to provide to the Fund or its agents, upon request, any documentation or other information regarding the subscriber and its beneficial owners that the Fund or its agents may require from time to time in connection with the Fund's obligations under, and compliance with, applicable laws and regulations including, but not limited to AEOI. By executing this Subscription Agreement, the subscriber waives any provision under the laws and regulations of any jurisdiction that would, in the absence of such waiver, prevent or inhibit the Fund's compliance with applicable law as described in this paragraph including, but not limited to preventing (i) the subscriber from providing any requested information or documentation, or (ii) the disclosure by the Fund or its agents of the provided information or documentation to applicable governmental or regulatory authorities. The subscriber further acknowledges that the Fund and the Manager may take such action as each of them considers necessary in relation to such subscriber's holding and/or redemption proceeds to ensure that any withholding tax payable by the Fund, and any related costs, interest, penalties and other losses and liabilities suffered by the Fund, the Administrator, or any other investor, or any agent, delegate, employee, director, officer, member, manager or affiliate of any of the foregoing persons, arising from such subscriber's failure to provide any requested documentation or other information to the Fund, is economically borne by such subscriber.

"AEOI" means one or more of the following, as the context requires:

(a) sections 1471 to 1474 of the US Internal Revenue Code of 1986 and any associated legislation, regulations or guidance, commonly referred to as the US Foreign Account Tax Compliance Act ("**US FATCA**"), the Common Reporting Standard ("**CRS**") issued by the Organisation for Economic Cooperation and Development, or similar legislation, regulations or guidance enacted in any other jurisdiction which seeks to implement equivalent tax reporting and/or withholding tax regimes;

(b) any intergovernmental agreement, treaty or any other arrangement between the Cayman Islands and the US or any other jurisdiction (including between any government bodies in each relevant jurisdiction), entered into to facilitate, implement, comply with or supplement the legislation, regulations or guidance described in paragraph (a); and

(c) any legislation, regulations or guidance implemented in the Cayman Islands to give effect to the matters outlined in the preceding paragraphs.

4. Anti-Money Laundering Representations and Warranties

Notice to Investors

THE FUND AND ITS AGENTS OR SERVICE PROVIDERS WILL REQUEST INFORMATION FROM THE SUBSCRIBER FROM TIME TO TIME IN ORDER TO VERIFY THE SUBSCRIBER'S IDENTITY, AS REQUIRED BY APPLICABLE LAW. INDIVIDUALS MAY BE ASKED TO PROVIDE PERSONAL ADDITIONAL INFORMATION AND DOCUMENTATION TO THAT REQUESTED IN THIS SUBSCRIPTION AGREEMENT.

(A) The undersigned subscriber represents and warrants, except as otherwise disclosed to the Fund in writing, that the subscriber—and, if the subscriber is an organization, to the subscriber's knowledge after appropriate due diligence, each person holding a 10% or more beneficial equity interest in the subscriber, each senior management official of the subscriber (director or executive officer or similar official), and, if the subscriber is privately owned, each person holding any beneficial equity interest in the subscriber (each a "Beneficial Owner")—

(i) is not named on or blocked by any of the following lists (the "Prohibited Lists"):

(A) the Specially Designated Nationals and Blocked Persons List of individuals, organizations and other entities designated as such by the Office of Foreign Assets Control (OFAC) of the United States Treasury Department (found at http://www.treas.gov/offices/eotffc/ofac/sdn/index.html.)

(B) the Sanctions Program and Countries Summaries Lists of foreign nations, organizations and individuals subject to economic and trade sanctions, all such lists promulgated by OFAC (found at http://www.treas.gov/offices/eottffc/ofac/sdn/index.html)

(C) Executive Order 13224, which sets forth a list of individuals and groups identified as terrorists or persons who support terrorism (found at http://www.treas.gov/terrorism.html)

(ii) is not an individual, entity or organization subject to any sanctions administered by the Governor of the Cayman Islands and the Financial Reporting Authority (subject to delegation from the Governor), the United Nations (the "UN"), or United Kingdom as extended to the Cayman Islands by virtue of Orders in Council passed by the United Kingdom government;

(iii) is not a Senior Foreign Political Figure;[1] and

(iv) does not present unusual money laundering risks or concerns.

(B) The undersigned subscriber represents and warrants that, to the best of the subscriber's knowledge after appropriate due diligence, the money that the subscriber seeks to invest is not derived from any criminal enterprise or activity.

(C) The undersigned subscriber represents and warrants that the subscriber is not, and in its transactions with the Fund the subscriber will not employ the services of, a bank (i) with no physical presence in any country, (ii) operating under a license that prohibits it from conducting a banking business with the citizens of the licensing country or in the currency of that country, or (iii) operating under a license issued by a country designated as non-cooperative by the Financial Action Task Force on Money Laundering (that is, a country designated as non-cooperative by the Financial Action Task Force on Money Laundering— no countries were designated as non-cooperative as of February 2009).

(D) The undersigned subscriber represents and warrants that all information regarding the subscriber or its principals, management officials or Beneficial Owners provided to representatives of the Fund by the subscriber or its representatives or set forth herein is true and correct as of this date.

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[1] A Senior Foreign Political Figure is a senior government, legislative, judicial or military official of a foreign government (whether elected or not), a senior official of a major foreign political party, or a senior executive of a foreign government-owned enterprise. This also includes any entity or business formed by or for the benefit of a Senior Foreign Political Figure and includes an immediate family member (parents, siblings, spouse, children and in-laws) or a close associate (person publicly known internationally to maintain an unusually close relationship with the official, including a person in a position to conduct substantial domestic and international financial transactions on behalf of the official) of a Senior Foreign Political Figure.

(E) **Investment Purpose and Related Representations.** Except as otherwise disclosed to the Fund in writing, the subscriber represents and warrants that [CHECK APPROPRIATE BOX (***ONE ONLY***)]:

☐ **Investing for Own Account as an Investor:**

The subscriber is subscribing for shares in the Fund solely for its own account, risk and beneficial or economic interest, as an investor, and the subscriber (i) is not acting as an agent, trustee or representative or in a similar agency capacity (as a "Nominee") for any other individual or entity, (ii) is not an investment fund or trust with investors of its own (an "Intermediary"), and (iii) has no present intention of selling or assigning shares of the Fund.

☐ **Investing for Own Account as an Intermediary:**

(a) The subscriber is subscribing for shares of the Fund for its own account, risk and beneficial or economic interest, as an investment fund, investment trust or other Intermediary, and is not otherwise acting as an agent, trustee or representative or in a similar agency capacity for any other individual or entity.

(b) The subscriber (i) has established an anti-money laundering program and is in compliance with anti-money laundering laws and regulations applicable to it and such anti-money laundering program includes policies, procedures and controls designed to detect and prevent money laundering which the subscriber believes effectively prevent the use of the subscriber or its funds, personnel or facilities for money laundering purposes; (ii) upon the Fund's request, will provide additional information about its anti- money laundering program and will make its anti-money laundering program documentation available to the Fund or its representatives for inspection; (iii) routinely establishes and verifies the identities of Beneficial Owners and checks their names against the Prohibited Lists, (iv) conducts appropriate anti-money laundering due diligence investigations of Beneficial Owners if necessary; and (v) maintains appropriate records of all anti-money laundering information and documents obtained from Beneficial Owners.

(c) The subscriber makes all representations and warranties in this Subscription Agreement with respect to the subscriber and, on the basis of its identity verification and due diligence of its Beneficial Owners, with respect to each Beneficial Owner.

☐ **Investing as a Nominee:**

(a) The subscriber is subscribing for shares of the Fund as a record owner in its capacity as an agent, trustee, investment manager or representative for one or more principals or beneficiaries (the "Beneficiaries").

(b) The subscriber has substantial and sufficient knowledge of all Beneficiaries for which it is acting and makes all representations and warranties in this Subscription Agreement with respect to the subscriber and, on the basis of that knowledge, with respect to each Beneficiary.

(c) The subscriber (i) has requisite power and authority to act on behalf of each Beneficiary to execute and perform all obligations under the Subscription Agreement; (ii) has performed an appropriate due diligence investigation where necessary to establish and verify the identity of each Beneficiary and will provide information on and evidence of the identity of any Beneficiary to the Fund, on request and without delay, to enable the Fund to satisfy its anti-money laundering responsibilities; (iii) will provide a written assurance which meets the requirements of the Cayman Islands Anti-Money Laundering Regulations; and (iv) reasonably believes with respect to itself and each Beneficiary that entering into a financial relationship with the Fund will not cause the Fund to contravene any applicable laws and regulations relating to money laundering.

5. Anti-Money Laundering Acknowledgments and Covenants

(A) The subscriber agrees to advise the Fund in writing promptly if any of the representations and warranties of the subscriber herein ceases to be true and correct at any time.

(B) The subscriber understands and acknowledges that the Fund has certain anti-money laundering responsibilities under applicable laws and regulations, that the anti-money laundering regulations are developing and changing continually, and that from time to time the Fund or its agents or service providers (i) may request information from a shareholder (including any transferee of a shareholder) regarding the shareholder's identity, sources of funds or other matters related to the Fund's anti-money laundering responsibilities, (ii) may request similar information about a shareholder's Beneficiaries or Beneficial Owners, (iii) may seek to ensure that a shareholder and a shareholder's Beneficiaries or Beneficial Owners are not named on one of the Prohibited Lists or otherwise subject to applicable sanctions, and (iv) may seek to monitor communications, investments and withdrawals, and other payments involving a shareholder and to report any suspicious activity to appropriate authorities. The subscriber agrees, upon request, to provide to the Fund such additional information as may reasonably be requested by the Fund, and to take such other actions as may be necessary or advisable in the reasonable judgment of the Fund or its agents or service providers, to enable the Fund to satisfy its anti-money laundering responsibilities.

(C) The subscriber acknowledges and agrees that in the course of making investments the Fund may disclose information contained in this Subscription Agreement or otherwise provided by the subscriber (including the subscriber's status as an investor in the Fund) to third parties. The subscriber acknowledges and agrees, further, that the Fund may disclose such information to government authorities for anti-money laundering purposes.

(D) The subscriber acknowledges, and agrees, that any redemption or withdrawal proceeds paid to the subscriber will be paid only to an account in the subscriber's name, unless the

Fund in its sole discretion agrees otherwise, and that, if the Fund in its sole discretion deems it necessary or advisable, the Fund may require that such proceeds be paid into the account from which the subscriber's subscription funds originated. The subscriber acknowledges, and agrees, further, that the subscriber may encounter delays in effecting redemptions or in receiving distributions or other payments from the Fund, and may be required to redeem from the Fund, if information requested by the Fund or its agents or service providers is not provided in a timely manner. In the event of any such delay, the subscriber shall indemnify the Fund, and hold it harmless, against any loss resulting from such delay.

DATA PRIVACY NOTICE

The Fund is a company created under the laws of the Cayman Islands.

The purpose of this document is to provide you with information on the Fund's use of your personal data in accordance with the Cayman Islands Data Protection Act (as amended) and, in respect of EU data subjects, the EU General Data Protection Regulation (together, the "**Data Protection Legislation**").

If you are an individual investor, this will affect you directly. If you are an institutional investor that provides us with personal data on individuals connected to you for any reason in relation to your investment with us, this will be relevant for those individuals and you should transmit this document to such individuals or otherwise advise them of its content.

Your personal data. By virtue of making an investment in the Fund (including the initial application and ongoing interactions with the Fund and persons engaged by the Fund) or by virtue of you otherwise providing us with personal information on individuals connected with you as an investor (for example directors, trustees, employees, representatives, shareholders, investors, clients, beneficial owners or agents), you will provide us with certain personal information which constitutes personal data within the meaning of the Data Protection Legislation.

In particular, you will provide us with personal information within the forms and any associated documentation that you complete when subscribing for shares; when you provide it to us or our service providers in correspondence and conversations (including by email); when you make transactions with respect to the Fund; and when you provide remittance instructions.

We may also obtain personal data on you from other public accessible directories and sources. These may include websites; bankruptcy registers; tax authorities; governmental agencies and departments, and regulatory authorities, to whom we have regulatory obligations; credit reference agencies; sanctions screening databases; and fraud prevention and detection agencies and organisations, including law enforcement.

This includes information relating to you and/or any individuals connected with you as an investor in the Fund such as: name, residential address, email address, contact details, corporate contact information, signature, nationality, place of birth, date of birth, tax identification, credit history, correspondence records, passport number, bank account details, and source of funds details and details relating to your investment activity.

How the Fund may use your personal data. The Fund, as the data controller, may collect, store and use your personal data for purposes including the following.

The processing is necessary for the performance of a contract, including:

- administering or managing the Fund;
- processing your subscription and investment in the Fund, such as entering your information in the register of shareholders;
- sending you statements relating to your investment;
- facilitating the continuation or termination of the contractual relationship between you and the Fund; and

- facilitating the transfer of funds, and administering and facilitating any other transaction, between you and one or more of the Fund.

The processing is necessary for compliance with applicable legal or regulatory obligations, including:

- undertaking investor due diligence including anti-money laundering and counter-terrorist financing checks, including verifying the identity and addresses of our investors (and, where applicable, their beneficial owners);
- sanctions screening and complying with applicable sanctions and embargo legislation;
- complying with requests from regulatory, governmental, tax and law enforcement authorities;
- surveillance and investigation activities;
- carrying out audit checks, and instructing our auditors;
- maintaining statutory registers; and
- preventing and detecting fraud.

In pursuance of our legitimate interests, or those of a third party to whom your personal data are disclosed, including:

- complying with a legal, tax, accounting or regulatory obligation to which we or the third party are subject;
- assessing and processing requests you make;
- sending updates, information and notices or otherwise corresponding with you in connection with your investment in the Fund;
- investigating any complaints, or pursuing or defending any claims, proceedings or disputes;
- providing you with, and informing you about investment products and services;
- managing our risk and operations;
- complying with audit requirements;
- ensuring internal compliance with our policies and procedures;
- protecting the Fund against fraud, breach of confidence or theft of proprietary materials;
- seeking professional advice, including legal advice;
- facilitating business asset transactions involving the Fund or related entities;
- monitoring communications to/from us (where permitted by law); and
- protecting the security and integrity of our IT systems.

We will only process your personal data in pursuance of our legitimate interests where we have considered that the processing is necessary and, on balance, our legitimate interests are not overridden by your legitimate interests, rights or freedoms.

The Fund continues to be a data controller even though it has engaged the Administrator and other third parties to perform certain activities on the Fund's behalf.

Sharing your personal data. We may share your personal data with our affiliates and delegates. In certain circumstances we may be legally obliged to share your personal data and other financial information with respect to your interest in the Fund with relevant regulatory authorities such as the Cayman Islands Monetary Authority or the Tax Information Authority. They, in turn, may exchange this information with foreign authorities, including tax authorities and other applicable regulatory authorities.

The Fund's affiliates and delegates may process your personal data on the Fund's behalf, including with our banks, accountants, auditors and lawyers which may be data controllers in their own right. The Fund's services providers, such as the Administrator, are generally processors acting on the instructions of the Fund. Additionally, a service provider may use your personal data where this is necessary for compliance with a legal obligation to which it is directly subject (for example, to comply with applicable law in the area of anti-money laundering and counter terrorist financing or where mandated by a court order or regulatory sanction). The service provider, in respect of this specific use of personal data, acts as a data controller.

In exceptional circumstances, we will share your Personal Data with regulatory, prosecuting and other governmental agencies or departments, and parties to litigation (whether pending or threatened) in any country or territory.

Sending your personal data internationally. Due to the international nature of our business, your personal data may be transferred to jurisdictions that do not offer equivalent protection of personal data as under the Data Protection Legislation. In such cases, we will process personal data or procure that it be processed in accordance with the requirements of the Data Protection Legislation, which may include having appropriate contractual undertakings in legal agreements with service providers who process personal data on our behalf.

Retention and deletion of your personal data. We will keep your personal data for as long as it is required by us. For example, we may require it for our legitimate business purposes, to perform our contractual obligations, or where law or regulation obliges us to. We will generally retain your personal data throughout the lifecycle of the investment you are involved in. Some personal data will be retained after your relationship with us ends. We expect to delete your personal data (at the latest) once there is no longer any legal or regulatory requirement or legitimate business purpose for retaining your personal data.

Automated decision-making. We will not take decisions producing legal effects concerning you, or otherwise significantly affecting you, based solely on automated processing of your personal data, unless we have considered the proposed processing in a particular case and concluded in writing that it meets the applicable requirements under the Data Protection Legislation.

Your rights. You have certain data protection rights, including the right to:

- be informed about the purposes for which your personal data are processed;
- access your personal data;
- stop direct marketing;
- restrict the processing of your personal data;
- have incomplete or inaccurate personal data corrected;
- ask us to stop processing your personal data;
- be informed of a personal data breach (unless the breach is unlikely to be prejudicial to you);
- complain to the Data Protection Ombudsman; and
- require us to delete your personal data in some limited circumstances.

Contact us. We are committed to processing your personal data lawfully and to respecting your data protection rights. Please contact us if you have any questions about this notice or the personal data we hold about you. Our contact details are: dscheiner@friedberg.ca marking your communication "Data Protection Enquiry".

[Balance of this page intentionally left blank]

The name, address, facsimile and bank account(s) numbers of the undersigned subscriber, for entry in the books and records of the Fund, are as indicated on Schedule 1 attached hereto and the undersigned subscriber understands and agrees that such information may be disclosed by the Fund or its agents if required by applicable law. The information referenced by this paragraph may be changed by the undersigned subscriber upon giving not less than 14 calendar days' written notice to the Fund at the address set forth in the Memorandum.

FOR CORPORATE ENTITIES

IN WITNESS whereof the Subscriber has executed this Subscription Agreement as a deed the day and year first above written.

EXECUTED AS A DEED by _____	)	
	)	Duly Authorised Signatory
	)	
	)	Name:
	)	
	)	Title:
	)	
	)	Duly Authorised Signatory
	)	
	)	Name:
	)	
	)	Title:
	)	

in the presence of:	
Signature of Witness	
Name:	
Address:	
Occupation:	

FOR INDIVIDUALS

IN WITNESS whereof I have executed this Subscription Agreement as a deed the day and year first above written.

SIGNED AS A DEED by _____ in the presence of:	)))))	Signature	

Signature of Witness	
Name:	
Address:	
Occupation:	

SCHEDULE 1

Date: _____, 20__

Total subscription amount: U.S.$_____

Total amount of cash contribution: $_____

Amount to be deducted and remitted to the placement agent: $_____

Net amount to be invested: $_____

Name in which Shares are to be registered: _____

Address of registered owner: _____

_____

Citizenship/nationality of registered owner (and country of residence, if different): _____

Name, address and number of bank account to which any distributions or redemption proceeds may be wired or sent: _____

_____

_____

Account No.: _____

E-mail address at which share transfer, wire transfer or subscription acceptance can be confirmed: _____

Contact telephone number(s) of subscriber (country and area code first): _____

_____

KNOW YOUR CUSTOMER PROCEDURES AND DOCUMENTATION

SGGG Fund Services (Cayman) Inc., ("SGGG") is a Licensed Mutual Fund Administrator regulated by the Cayman Islands Monetary Authority ("CIMA"). SGGG's requirements for Anti-Money Laundering ("AML") purposes accord with CIMA Guidelines.

The following is an outline of SGGG's minimum documentation requirements in respect of AML for investors in Mutual Funds. SGGG reserves the right to request additional information and documentation should such be considered necessary.

We kindly request you to enclose the following documents with your Subscription Agreement. SGGG's requirements vary depending upon whether the investment is made:

by an individual;

by a partnership;

by a trust; or

by a corporate entity.

Individuals

1. Certified current copy of Passport (photo page) or other official photo ID (e.g. driver's license or national identity card).

2. Verification of residential address being two items such as, for example, original or certified copy of a Driver's license, recent original or certified bank statement, credit card bill or utility bill.

(It should be noted that a P.O. Box is not acceptable).

Corporate Entities

Corporate Documents - certified copy of each of the following, if applicable:

1. Memorandum and Articles of Association (or equivalent);

2. Certificate of Incorporation (or equivalent);

3. Certificate of Good Standing (or equivalent);

4. Register of Directors;

5. Register of Members;

6. Authorised Signatory List; and

7. any applicable resolutions, powers of attorney or authorisation letters authorising the investor's investment; and

8. Full documentation for each director and beneficial owner (any natural person with a direct or indirect interest in the investor of 10% or more and any other person who otherwise exercises control over the company) according to the nature of the party (whether individual, corporate, etc.)

Partnerships

1. Certified copy of the Partnership Agreement;

2. certified copy of certificate of limited partnership or certificate of formation, as applicable (or equivalent constitutional documents);

3. certified copies of any applicable resolutions, powers of attorney or authorisation letters authorising the investor's investment; and

4. Full documentation for each Partner, General Partner, Authorised Signatory, and any other person with control of the Partnership according to the nature of the party (whether individual, corporate, etc.)

Trusts

1. Notarized copy of Trust Deed or agreement (or equivalent constitutional document);

2. certified copies of any applicable resolutions, powers of attorney or authorisation letters authorising the investor's investment;

3. Full documentation on the Trustees, Grantor, Settlor, Protector, Enforcer, Beneficiaries and any other natural person exercising ultimate effective control over the trust according to the nature of the party; and

4. Names and Dates of Birth of the Beneficiaries.

Wire Information:

In the space provided below, please provide details of where the monies were transferred from to the Fund in relation to your subscription for shares in the Fund:

Bank Name

City and Country

Account Name

Account Number

Investor's Name

Please note that in cases where the Account Name is not the same as the Investor Name above, additional documentary information may be required.

Obtaining Certified Documents:

Wherever reference is made to certified copies, please note that certification of passports/driver's licenses/national identity cards, address verification documents and any other copy documents to be provided, should be certified by a suitable person. Suitable persons include:

- Police Officers;
- Chartered & Certified Public Accountants;
- Notaries Public/Practicing Attorneys/Solicitors/Lawyers/Commissioners for Oaths;
- Embassy/Consular staff;
- Officers of Financial Institutions in Approved Country; or
- A SGGG officer or employee who has signing authority for the relevant SGGG company.

The certifier should sign the copy (printing his/her name underneath) and clearly indicate his/her position or capacity. The certifier must indicate that the document is a true copy of the original, and for copies of passports/driver's licenses/national identity cards, include wording which confirms that "*the individual whose identity is represented in the passport/driver's license/national identity card has appeared personally before the party providing the certification on the date of certification, that the attached document is a true copy of the original and that the picture thereon is a good likeness of the holder*".

Please also note that the copy should be clear and legible.

Any documents not in English should be accompanied by a certified translation.

Source of Funds:

Please summarize below the underlying source of the funds remitted (for example, where subscription monies were the profits of business (and if so please specify the type of business), investment income, savings, etc.).

Please summarize below the nature of business of the undersigned subscriber, and the purpose of the subscription.

_____
_____
_____
_____
_____

If you have any questions please contact the Administrator at (345) 946 3444, or email to clientservices@sgggfsi.com.

Entity Self-Certification

PART I: General

Section 1: Account Holder Identification

Legal Name of Entity/Branch*		Country of incorporation/organisation

Current Residence or Registered Address:

Number & Street*		City/Town*
State/Province/County*	Post Code* (if any)	Country*

Mailing address (if different from above):

Number & Street		City/Town
State/Province/County	Post Code	Country

PART II: US IGA

Section 2: U.S. Persons

Please tick and complete as appropriate.

(a) ☐ The entity is a ***Specified U.S. Person*** and the entity's U.S. federal taxpayer identifying number (U.S. TIN) is as follows:

_____

(b) ☐ The entity is a U.S. Person that is not a Specified U.S. Person.

Indicate exemption[1] _____

If the entity is not a U.S. person, please complete Section 3.

Section 3: US FATCA Classification for all Non-United States Entities

Please complete this section if the entity is **not** a *U.S. Person*

3.1 If the entity is a ***Registered Foreign Financial Institution*****,** please tick one of the below categories, and provide the entity's *FATCA GIIN at 3.1.1*.

(a) ☐ Reporting Model 1 FFI

(b) ☐ Registered Deemed Compliant Foreign Financial Institution (other than a reporting Model 1 FFI, sponsored FFI, or non-reporting IGA FFI)

(c) ☐ Reporting Model 2 FFI

(d) ☐ Participating Foreign Financial Institution

3.1.1 Please provide your *Global Intermediary Identification number (GIIN):*

_____
(if registration in progress indicate so)

3.2 If the entity is a ***Financial Institution but unable to provide a GIIN or has a Sponsored Entity GIIN***, please complete one of the below categories:

(a) ☐ The Entity is a Sponsored Financial Institution (sponsored by another entity that has registered as a Sponsoring Entity) and (select one):

i. ☐ has no US reportable accounts, is a Sponsored FI in a Model 1 IGA jurisdiction and therefore not required to obtain a Sponsored Entity GIIN. Please provide the Sponsoring Entity's name and GIIN.

Sponsoring Entity's Name: _____

Sponsoring Entity's GIIN: _____

[1] Under the US IGA and in the U.S. Internal Revenue Code, Specified US Person does not include: An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37); The United States or any of its agencies or instrumentalities; A state, the District of Columbia, a possession of the United States, or any of their political subdivisions, or instrumentalities; A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i); A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i); A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state; A real estate investment trust; A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940; A common trust fund as defined in section 584(a); A bank as defined in section 581; A broker; A trust exempt from tax under section 664 or described in section 4947; or A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

ii. ☐ its Sponsor has obtained a Sponsored Entity GIIN on its behalf.

Please provide the Sponsoring Entity's name and GIIN, and Sponsored Entity's GIIN.

Sponsoring Entity's Name: _____

Sponsoring Entity's GIIN: _____

Sponsored Entity's GIIN: _____

(b) ☐ The Entity is a Trustee Documented Trust. Please provide the Trustee's name and GIIN.

Trustee's Name: _____

Trustee's GIIN: _____

(c) ☐ The Entity is a Certified Deemed Compliant, or otherwise Non-Reporting, Foreign Financial Institution (including a Foreign Financial Institution deemed compliant under Annex II of an IGA, except for a Trustee Documented Trust or Sponsored Financial Institution).

Indicate exemption: _____

(d) ☐ The Entity is a Non-Participating Foreign Financial Institution

3.3 If the entity is **not a Foreign Financial Institution**, please confirm the Entity's FATCA status below:

(a) ☐ The Entity is an ***Exempt Beneficial Owner.***[2]

Indicate status: _____

(b) ☐ The Entity is an ***Active Non-Financial Foreign Entity.***[3] Indicate qualifying criteria (see Exhibit A):

_____

(c) ☐ The Entity is a ***Direct Reporting NFFE***. [4] Please provide the Entity's GIIN.

Direct Reporting NFFE's GIIN: _____

(d) ☐ The Entity is a ***Sponsored Direct Reporting NFFE***. [5] Please provide the Sponsoring Entity's name and GIIN.

Sponsoring Entity's Name: _____

Sponsoring Entity's GIIN: _____

Sponsored Entity's GIIN: _____

(e) ☐ The Entity is a ***Passive Non-Financial Foreign Entity.***[6]

If you have ticked 3.3(e) *Passive Non-Financial Foreign Entity*, please complete either i. OR ii. below

i. Indicate the full name, address, and tax reference type and number of any *Substantial U.S. Owners.*

If the Entity has chosen to use the definition of 'Substantial U.S. Owner' from the U.S. Treasury Regulations in lieu of the definition of 'Controlling Person' as permitted under Article 4(7) of the Agreement between the Government of the Cayman Islands and the Government of the United States of America to Improve International Tax Compliance and to Implement FATCA, please complete the table below providing details of any Substantial U.S. Owners.[7]

[2] *Exempt Beneficial Owner*" means any of the entities listed as such in Annex II.I of the US IGA or Section 1.1471-6 or 1.1471-6T of the U.S. Treasury Regulations. See additional notes in Exhibit A
[3] See definition of *Active Non-Financial Foreign Entity* in Exhibit A
[4] See US Treasury FATCA Regulations, 26 CFR 1.1472-1(c)(3)
[5] See US Treasury FATCA Regulations, 26 CFR 1.1472-1(c)(5)
[6] See definition of *Passive Non-Financial Foreign Entity* in Exhibit A

[7] See definition of *Substantial U.S. Owner(s)* in Exhibit A.

Note: The decision to utilize the definition of 'Substantial U.S. Owner' in lieu of Controlling Person is only permitted with respect to PART II: US IGA.

Full Name	**Full residence address**	**Tax reference type and number**

OR

ii. Alternatively, if you wish to use the Controlling Person definition as per the CRS definition in Exhibit B then please complete the following:

Please indicate the name of any *Controlling Person(s)*[8]:

Full Name of any Controlling Person(s)

Please complete Part IV below providing further details of any ultimate Controlling Persons who are natural persons

[8] See definition of *Controlling Person(s)* in Exhibit A.

PART III: Common Reporting Standard

Section 4: Declaration of All Tax Residencies

Please complete the following table indicating for each country/ jurisdiction of residence identified (i) where the Account Holder is tax resident and (ii) the Account Holder's Tax Identification Number (TIN). Note the TIN or functional equivalent should be consistent with the guidance published by the relevant jurisdiction on the OECD automatic exchange of information implementation portal.

If an Account Holder is resident in more than one jurisdiction for tax purposes, such Account Holder may not rely on the tiebreaker rules contained in tax conventions/treaties (if applicable) to solve cases of multiple residences for determining residence for tax purposes. Effective 1 January 2026, all jurisdictions of residence are to be declared in a self-certification.

If the Account Holder is not tax resident in any country/jurisdiction (e.g., because it is fiscally transparent), please indicate that on line 1 and provide its place of effective management or jurisdiction in which its principal office is located.

If the Account Holder is tax resident in more than three countries/jurisdictions, please use a separate sheet. If a TIN is unavailable, please provide the appropriate reason A or B where **appropriate**:

Reason A - The country/jurisdiction where the Account Holder is resident does not issue TINs to its residents.

Reason B – The Account Holder is otherwise unable to obtain a *TIN or equivalent number (Please explain why you are unable to obtain a TIN in the below table if you have selected this reason)*

	Country/Jurisdiction(s) of residence*	TIN* (or functional equivalent)	If no TIN available enter Reason A or B
1			
2			
3			

*Please explain in the following boxes why you are unable to obtain a TIN if you selected Reason **B** above.*

1	
2	
3	

Section 5: CRS Classification

Provide your CRS classification by checking the corresponding box(es). Note that CRS classification does not necessarily coincide with your classification for US FATCA purposes.

5.1 ☐ If the entity **is** a *Financial Institution*[9], please tick this box and specify the type of Financial Institution in (a), (b), or (c) below[10]:

(a) ☐ Reporting Financial Institution under CRS. (Please note this classification only applies to a Financial Institution in a CRS Participating Jurisdiction. If the entity is a Financial Institution in a Non-Participating Jurisdiction[11] under CRS, proceed to 5.1 (c)).

OR

(b) ☐ Non-Reporting Financial Institution under CRS. (Please note this classification only applies to a Financial Institution in a CRS Participating Jurisdiction. If the entity is a Financial Institution in a Non-Participating Jurisdiction under CRS, proceed to 5.1 (c)). Specify the type of Non-Reporting Financial Institution below:

- ☐ Governmental Entity
- ☐ International Organization
- ☐ Central Bank
- ☐ Broad Participation Retirement Fund
- ☐ Narrow Participation Retirement Fund
- ☐ Pension Fund of a Governmental Entity, International Organization, or Central Bank
- ☐ Exempt Collective Investment Vehicle
- ☐ Trust whose trustee reports all required information with respect to all CRS Reportable Accounts
- ☐ Qualified Credit Card Issuer
- ☐ Other Entity defined under the domestic law as low risk of being used to evade tax.

Specify the type provided in the domestic law: _____

OR

(c) ☐ Financial Institution resident in a Non-Participating Jurisdiction under CRS. Specify the type of Financial Institution below:

i. ☐ Investment Entity managed by another Financial Institution[12] where a controlling ownership interest is held (directly or indirectly) by a company listed on a stock exchange and subject to disclosure requirements or is a majority owned subsidiary of such a company.

ii. ☐ Investment Entity managed by another Financial Institution (other than i. above)

Note: If you are either:

(a) ☐ a widely-held, regulated Collective Investment Vehicle (CIV) established as a trust; OR

(b) ☐ a pension fund established as a trust,

you may apply the Controlling Persons test of a legal person as per the Controlling Person definition in Exhibit B, and where simplified due diligence procedures are permitted to be applied by the Financial Institution under the

[9] See definition of *Financial Institution* in Exhibit B.

[10] Where the entity is resident in a Participating Jurisdiction, use the terms as defined under the CRS regime in that Jurisdiction. Where the entity is resident in a Non-Participating Jurisdiction, definitions under the Cayman Islands CRS regime must be used.

[11] See definition of *Non-Participating Jurisdiction* in Exhibit B.

[12] The managing Financial Institution must be a Financial Institution other than an Investment Entity type b) defined within the definition of a Financial Institution in Exhibit B.

applicable AML regime[13] in relation to the Account Holder and its Controlling Persons, no further information is required.

If you have ticked the box for 5.1(c) ii, and neither of the exemptions under (a) and (b) above applies, please indicate the name of the *Controlling Person(s*) in the table below.

Full Name of any Controlling Person(s). *Please see definition in Exhibit B.* *(This table must not be left blank unless exemption (a) or (b) above applies)*

Please also complete Part IV below providing further details of any ultimate Controlling Person(s) who are natural person(s).

iii. ☐ Other Investment Entity (other than i. or ii. above); OR

iv. ☐ Other Financial Institution, including a Depository Institution, Custodial Institution, or Specified Insurance Company.

5.2 ☐ If the entity is an *Active Non-Financial Entity* ("NFE") please tick this box and specify the type of Active NFE below:

(a) ☐ Corporation that is regularly traded or a related entity of a regularly traded corporation.

Provide the name of the stock exchange where traded: _____

If you are a related entity of a regularly traded corporation, provide the name of the regularly traded corporation:

_____

(b) ☐ Governmental Entity, International Organization, a Central Bank, or an Entity wholly owned by one or more of the foregoing; OR

(c) ☐ Other Active Non-Financial Entity.[14] Indicate qualifying criteria (see Exhibit B):

_____

[13] Please contact the Financial Institution to confirm whether simplified due diligence procedures under the Cayman Islands AML regime may apply to you as an Account Holder (e.g. by being a regulated pension fund in an approved jurisdiction).

[14] See definition of Active Non-Financial Entity in Exhibit B.

5.3 ☐ If the entity is a *Passive Non-Financial Entity,* please tick this box.[15]

If you have ticked this box, please indicate the name of the *Controlling Person(s*) . Please refer to the definition of Controlling Person in Exhibit B.

Full Name of any Controlling Person(s) *(must not be left blank)*

Please complete Part IV below providing further details of any ultimate Controlling Person(s) who are natural person(s).

Entity Declaration and Undertakings

I/We acknowledge that the information contained in this form and information regarding the Controlling Person(s) and any Reportable Account(s) may be reported to the tax authorities of the jurisdiction in which this account(s) is/are maintained and exchanged with tax authorities of other jurisdiction(s) in which [I/the Controlling Person] may be tax resident pursuant to international agreements to exchange financial account information.

I/We declare (as an authorised signatory of the Entity) that the information provided in this form is, to the best of my/our knowledge and belief, accurate and complete. I/We undertake to advise the recipient promptly and provide an updated Self-Certification form within 30 days where any change in circumstances occurs, which causes any of the information contained in this form to be inaccurate or incomplete. Where legally obliged to do so, I/we hereby consent to the recipient sharing this information with the relevant tax information authorities.

I/we acknowledge that it is an offence to make a self-certification that is false in a material particular.

Authorised Signature: _____ Authorised Signature: _____

Position/Title: _____ Position/Title: _____

Date (dd/mm/yyyy): _____ Date (dd/mm/yyyy): _____

Capacity*: _____ Capacity*: _____

Note: If you are not the Account Holder, please indicate the capacity in which you are signing the form.

[15] Please see the definition of *Passive Non-Financial Entity* in Exhibit B.

PART IV: Controlling Persons

(please complete for each Controlling Person who is a natural person)

Section 6 – Identification of a Controlling Person

6.1 Name of Controlling Person:

Family Name or Surname(s)*: _____

First or Given Name*: _____

Middle Name(s): _____

6.2 Permanent Residence Address:

Line 1 (e.g., House/Apt/Suite Name, Number, Street) * _____

Line 2 (e.g., Town/City/Province/County/State)* _____

Country*: _____

Postal Code/ZIP Code (if any)*: _____

6.3 **Mailing Address:** *(please complete if different from 6.2)*

Line 1 *(e.g., House/Apt/Suite Name, Number, Street)* _____

Line 2 *(e.g., Town/City/Province/County/State)* _____

Country: _____

Postal Code/ZIP Code: _____

6.4 Date of birth *(dd/mm/yyyy)** _____

6.5 Place of birth

Town or City of Birth* _____

Country of Birth* _____

6.6 Please enter the legal name of the relevant entity Account Holder(s) of which you are a Controlling Person

Legal name of **Entity 1** _____

Legal name of **Entity 2** _____

Legal name of **Entity 3** _____

Section 7 – Jurisdiction of Residence for Tax Purposes and related Taxpayer Reference Number or functional equivalent ("TIN")

Please complete the following table indicating:

(i) where the Controlling Person is tax resident;

(ii) the Controlling Person's TIN for each jurisdiction indicated; and,

(iii) if the Controlling Person is a tax resident in a jurisdiction that is a Reportable Jurisdiction(s) then please also complete **Section 8 "Type of Controlling Person".**

Note the TIN or functional equivalent provided should be consistent with the guidance published by the relevant jurisdiction on the OECD Automatic Exchange of Information Implementation Portal.

If a Controlling Person is resident in more than one jurisdiction for tax purposes, such Controlling Person may not rely on the tiebreaker rules contained in tax conventions/treaties (if applicable) to solve cases of multiple residences for determining residence for tax purposes. The expectation is that effective 1 January 2026, all jurisdictions of residence are to be declared in a self-certification.

If the Controlling Person is tax resident in more than three countries/jurisdictions, please use a separate sheet

If a TIN is unavailable, please provide the appropriate reason **A or B where indicated below**:

Reason A - The country/jurisdiction where the Account Holder is resident does not issue TINs to its residents.

Reason B - The Account Holder is otherwise unable to obtain a TIN or equivalent number (Please explain why you are unable to obtain a TIN in the below table if you have selected this reason).

I hereby confirm that I am, for tax purposes, resident in the following countries (indicate the tax reference number type and number applicable in each country).

	Country/Jurisdiction of tax residence*	TIN*(or functional equivalent)	If no TIN available enter reason A or B
1			
2			
3			

*Please explain in the following boxes why you are unable to obtain a TIN if you selected Reason **B** above.*

1	
2	
3	

Section 8 – Type of Controlling Person

(Please only complete this section if you are tax resident in one or more Reportable Jurisdictions)

Please provide the Controlling Person's Status by ticking the appropriate box.	**Entity 1**	**Entity 2**	**Entity 3**
a. Controlling Person of a legal person – ***control by ownership***	☐	☐	☐
b. Controlling Person of a legal person – ***control by other means***	☐	☐	☐
c. Controlling Person of a legal person – ***senior managing official***	☐	☐	☐
d. Controlling Person of a trust – ***settlor***	☐	☐	☐
e. Controlling Person of a trust – ***trustee***	☐	☐	☐
f. Controlling Person of a trust – ***protector***	☐	☐	☐
g. Controlling Person of a trust – ***beneficiary***	☐	☐	☐
h. Controlling Person of a trust – ***other***	☐	☐	☐
i. Controlling Person of a legal arrangement (non-trust) – ***settlor-equivalent***	☐	☐	☐
j. Controlling Person of a legal arrangement (non-trust) – ***trustee-equivalent***	☐	☐	☐
k. Controlling Person of a legal arrangement (non-trust) – ***protector-equivalent***	☐	☐	☐
l. Controlling Person of a legal arrangement (non-trust) – ***beneficiary-equivalent***	☐	☐	☐
m. Controlling Person of a legal arrangement (non-trust) – ***other-equivalent***	☐	☐	☐

Controlling Person Declaration and Undertakings

- I acknowledge that the information contained in this form and information regarding the Controlling Person(s) and any Reportable Account(s) may be reported to the tax authorities of the jurisdiction in which this account(s) is/are maintained and exchanged with tax authorities of other jurisdiction(s) in which [I/the Controlling Person] may be tax resident pursuant to international agreements to exchange financial accountinformation.
- I certify that either (a) I am the Controlling Person, or am authorised to sign for the Controlling Person, of all the account(s) held by the entity Account Holder to which this form relates; or (b) I am authorised by the Account Holder to make this declaration.
- **I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.**
- I acknowledge that it is an offence to make a self-certification that is false in a material particular.
- I undertake to advise the recipient within 30 days of any change in circumstances which affects the tax residency status of the individual identified in Part IV of this form or causes the information contained herein to become incorrect, and to provide the recipient with a suitably updated self-certification and Declaration within 30 days of such change in circumstances**.**

Signature: _____

Print name: _____

Date (dd/mm/yyyy): _____

Note: If you are not the Controlling Person, and not authorised to sign the Declaration on behalf of the Account Holder, please indicate the capacity in which you are signing the form on behalf of the Controlling Person. If signing under a power of attorney or other equivalent written authorisation, on behalf of the Controlling Person, please also attach a certified copy of the power of attorney or written authorisation.

Capacity: _____

EXHIBIT A

US IGA DEFINITIONS

Account Holder means the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account for purposes of this Agreement, and such other person is treated as holding the account. For purposes of the immediately preceding sentence, the term "Financial Institution" does not include a Financial Institution organized or incorporated in a U.S. Territory. In the case of a Cash Value Insurance Contract or an Annuity Contract, the Account Holder is any person entitled to access the Cash Value or change the beneficiary of the contract. If no person can access the Cash Value or change the beneficiary, the Account Holder is any person named as the owner in the contract and any person with a vested entitlement to payment under the terms of the contract. Upon the maturity of a Cash Value Insurance Contract or an Annuity Contract, each person entitled to receive a payment under the contract is treated as an Account Holder.

Active Non-Financial Foreign Entity means any NFFE which is a non-U.S. entity that meets any of the following criteria:

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

(b) The stock of the NFFE is regularly traded on an established securities market or the NFFE is a Related Entity of an Entity the stock of which is traded on an established securities market;

(c) The NFFE is organized in a U.S. Territory and all of the owners of the payee are bona fide residents of that U.S. Territory;

(d) The NFFE is a non-U.S. government, a government of a U.S. Territory, an international organization, a non-U.S. central bank of issue, or an Entity wholly owned by one or more of the foregoing;

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

(f) The NFFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution; provided, that the NFFE shall not qualify for this exception after the date that is 24 months after the date of the initial organization of the NFFE;

(g) The NFFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution;

(h) The NFFE primarily engages in financing and hedging transactions with or for Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or

(i) The NFFE is an "excepted NFFE" as described in relevant U.S. Treasury Regulations; or

(j) The NFFE meets all of the following requirements:

i) It is established and maintained in its country 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 organization, business league, chamber of commerce, labour organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;

ii) It is exempt from income tax in its country 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 Entity's country of residence or the Entity's formation documents do not permit any income or assets of the Entity to be distributed to, or applied for the benefit of, a private person or non- charitable Entity other than pursuant to the conduct of the Entity's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the Entity has purchased; and

v) The applicable laws of the Entity's country of residence or the Entity's formation documents require that, upon the

Entity's liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organization, or escheat to the government of the Entity's jurisdiction of residence or any political subdivision thereof.

Code means the U.S Internal Revenue Code of 1986, as amended.

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

FATF Recommendations on Controlling Persons:

Identify the beneficial owners of the customer and take reasonable measures to verify the identity of such persons, through the following information. For legal persons[16]:

(a) The identity of the natural persons (if any – as ownership interests can be so diversified that there are no natural persons (whether acting alone or together) exercising control of the legal person or arrangement through ownership) who ultimately have a controlling ownership interest[17] in a legal person; and

(b) to the extent that there is doubt under (a) as to whether the person(s) with the controlling ownership interest are the beneficial owner(s) or where no natural person exerts control through ownership interests, the identity of the natural persons (if any) exercising control of the legal person or arrangement through other means.

(c) Where no natural person is identified under (a) or (b) above, financial institutions should identify and take reasonable measures to verify the identity of the relevant natural person who holds the position of senior managing official.

Entity means a legal person or a legal arrangement such as a trust.

Exempt Beneficial Owners under the US IGA include Government entities, International Organisations, Central Bank, Broad Participation Retirement Funds, Narrow Participation Retirement Funds, Pension Funds of an Exempt Beneficial Owner, and Investment Entities wholly owned by Exempt Beneficial Owners. Please refer to the IGA for detailed definitions.

Financial Institution means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company, where:

(a) *Custodial Institution* means any entity that holds, as a substantial portion of its business, financial assets for the account of others. An entity holds financial assets for the account of others as a substantial portion of its business if the entity's gross income attributable to the holding of financial assets and related financial services equals or exceeds 20 percent of the Entity's gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the entity has been in existence;

(b) *Depository Institution* means any entity that accepts deposits in the ordinary course of a banking or similar business;

(c) *Investment Entity* means any entity that conducts as a business (or is managed by an entity that conducts as a business) one or more of the following activities or operations for or on behalf of a customer: (1) 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; (2) individual and collective portfolio management; or (3) otherwise investing, administering, or managing funds or money on behalf of other persons. The term Investment entity shall be interpreted in a manner consistent with similar language set forth in the definition of "financial institution" in the Financial Action Task Force Recommendations; and

(d) *Specified Insurance Company* means 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.

NFFE means any Non-U.S. Entity that is not a Financial Institution as defined in US FATCA.

Non-U.S. Entity means an Entity that is not a U.S. Person.

[16] Measures (a) to (b) are not alternative options, but are cascading measures, with each to be used where the previous measure has been applied and has not identified a beneficial owner.

[17] A controlling ownership interest depends on the ownership structure of the company. It may be based on a threshold, e.g. any person owning more than a certain percentage of the company (e.g. 25%).

Passive Non-Financial Foreign Entity means any NFFE that is not an Active Non-Financial Foreign Entity.

Related Entity An entity is a *Related Entity* of another entity if either entity controls the other entity, or the two entities are under common control. For this purpose, control includes direct or indirect ownership of more than 50 percent of the vote or value in an entity. Notwithstanding the foregoing, either Party may treat an entity as not a related entity if the two entities are not members of the same affiliated group, as defined in Section 1471(e)(2) of the Code.

Specified U.S. Person means a U.S. Person other than:

(a) a corporation the stock of which is regularly traded on established securities markets;

(b) any corporation that is a member of the same expanded affiliated group;

(c) the United States or any wholly owned agency or instrumentality thereof;

(d) any State of the United States, any U.S. Territory, any political subdivision or wholly owned agency or instrumentality of any one or more of the foregoing;

(e) any organization exempt from taxation under section 501 (a) of the Internal Revenue Code (the "Code") or certain individual retirement plans defined in section 7701(a)(37) of the Code;

(f) any bank as defined in section 581 of the Code;

(g) any real estate investment trust as defined in section 856 of the Code;

(h) any regulated investment company defined in section 851 of the Code or any entity registered with the U.S. Securities and Exchange Commission under the Investment Company Act of 1940;

(i) any common trust fund as defined in section 584(a) of the Code;

(j) any trust that is exempt from tax under section 664(c) of the Code or that is described in 4947(a)(1) of the Code;

(k) a dealer in securities, commodities, or derivative financial instruments that is registered as such under the laws of the United States or any State;

(l) a broker as defined in section 6045(c) of the Code; or

(m) any tax-exempt trust under a plan that is described in section 403(b) or section 457(g) of the Code

Substantial U.S. Owner (as defined in Regulations section 1.1473-1(b)) means generally:

(a) With respect to any foreign corporation, any Specified U.S. Person that owns, directly or indirectly, more than 10 percent of the stock of such corporation (by vote or value);

(b) With respect to any foreign partnership, any Specified U.S. Person that owns, directly or indirectly, more than 10 percent of the profit's or capital interests in such partnership; and

(c) In the case of a trust–

   i. Any Specified U.S. Person treated as an owner of any portion of the trust under sections 671 through 679 of the IRC; and

   ii. Any Specified U.S. Person that holds, directly or indirectly, more than 10 percent of the beneficial interests of the trust.

U.S. Person means a U.S. citizen or resident individual, a partnership or corporation organized in the United States or under the laws of the United States or any State thereof, a trust if (i) a court within the United States would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration of the trust, and (ii) one or more U.S. persons have the authority to control all substantial decisions of the trust, or an estate of a decedent that is a citizen or resident of the United States. Refer to the U.S. Internal Revenue Code for further interpretation.

EXHIBIT B

CRS DEFINITIONS

Note: These are selected definitions to assist you with the completion of this form. Further details can be found within the OECD "Common Reporting Standard for Automatic Exchange of Financial Account Information" (the "CRS"), the associated "Commentary" to the CRS, and domestic Regulations and guidance. This can be found at the OECD tax resource centre and the DITC website.

Account Holder means the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account for purposes of the Common Reporting Standard, and such other person is treated as holding the account. In the case of a Cash Value Insurance Contract or an Annuity Contract, the Account Holder is any person entitled to access the Cash Value or change the beneficiary of the contract. If no person can access the Cash Value or change the beneficiary, the Account Holder is any person named as the owner in the contract and any person with a vested entitlement to payment under the terms of the contract. Upon the maturity of a Cash Value Insurance Contract or an Annuity Contract, each person entitled to receive a payment under the contract is treated as an Account Holder.

Active Non-Financial Entity means any NFE that meets any of the following criteria:

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

b) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;

c) the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;

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

e) the NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;

f) the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;

g) the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or

h) the NFE meets all of the following requirements:

   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 thereof

Controlling Person means the natural persons who exercise direct or indirect control over an entity.

In the case of a trust, such term means the settlor(s), the trustees(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' shall be interpreted in a manner consistent with the Financial Action Task Force Recommendations ("FATF").

FATF Recommendations on Controlling Persons:

Identify the beneficial owners of the customer and take reasonable measures to verify the identity of such persons, through the following information. For legal persons[18]:

The identity of the natural persons (if any – as ownership interests can be so diversified that there are no natural persons (whether acting alone or together) exercising control of the legal person or arrangement through ownership) who ultimately have a controlling ownership interest[19] in a legal person; and

to the extent that there is doubt under (a) as to whether the person(s) with the controlling ownership interest are the beneficial owner(s) or where no natural person exerts control through ownership interests, the identity of the natural persons (if any) exercising control of the legal person or arrangement through other means.

Where no natural person is identified under (a) or (b) above, financial institutions should identify and take reasonable measures to verify the identity of the relevant natural person who holds the position of senior managing official.

Financial Institution means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company, where:

(a) ***Custodial Institution*** means any entity that holds, as a substantial portion of its business, financial assets for the account of others. An entity holds financial assets for the account of others as a substantial portion of its business if the entity's gross income attributable to the holding of financial assets and related financial services equals or exceeds 20 percent of the Entity's gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the entity has been in existence;

(b) ***Depository Institution*** means any entity that:

(A) accepts deposits in the ordinary course of a banking or similar business; or

(B) holds Specified Electronic Money Products or Central Bank Digital Currencies for the benefit of customers.

(c) ***Investment Entity*** means any entity:

(A) that 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, money, or Relevant Crypto-Assets on behalf of other persons; or

(B) the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets or Relevant Crypto-Assets, if the entity is managed by another entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in limb (A) of this definition.

An entity is treated as primarily conducting as a business one or more of the activities described in limb (A), or an entity's gross income is primarily attributable to investing, reinvesting, or trading in Financial Assets or Relevant Crypto-Assets for purposes of limb (B) if the entity's gross income attributable to the relevant activities equals or exceeds 50% of the entity's gross income during the shorter of: (i) the three-year period ending on 31 December of the year preceding the year in which the determination is made; or (ii) the period during which the entity has been in existence. The term "Investment Entity" does not include an entity that is an Active Non-Financial Foreign Entity because it meets any of the criteria in subparagraphs d) through (g) of the definition of Active NFE.

[18] Measures (a) to (b) are not alternative options, but are cascading measures, with each to be used where the previous measure has been applied and has not identified a beneficial owner.

[19] A controlling ownership interest depends on the ownership structure of the company. The threshold in respect of a legal person is direct or indirect ownership or control of 10% or more of the shares or voting rights in the legal person, being the threshold specified by the Anti-Money Laundering Regulations, 2017 which implement the FATF Recommendations in the Cayman Islands.

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

(d) ***Specified Insurance Company*** means 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.

Non-Financial Entity or ***NFE*** means any Entity that is not a Financial Institution.

Non-Participating Jurisdiction means a jurisdiction that is not a Participating Jurisdiction.

Non-Reporting Financial Institution means any Financial Institution that is:

(a) a Governmental Entity, International Organisation or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution;

(b) a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organisation or Central Bank; or a Qualified Credit Card Issuer;

(c) any other Entity that presents a low risk of being used to evade tax, has substantially similar characteristics to any of the Entities described in subparagraphs B(1)(a) and (b), and is defined in domestic law as a Non-Reporting Financial Institution, provided that the status of such Entity as a Non-Reporting Financial Institution does not frustrate the purposes of the Common Reporting Standard;

(d) an Exempt Collective Investment Vehicle; or

(e) a trust to the extent that the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported pursuant to Section I with respect to all Reportable Accounts of the trust.

Participating Jurisdiction means a jurisdiction (i) with which an agreement is in place pursuant to which it will provide the information specified in Section I (of the CRS), and (ii) which is identified in a published list.

Participating Jurisdiction Financial Institution means (i) any Financial Institution that is resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside such Participating Jurisdiction, and (ii) any branch of a Financial Institution that is not resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.

Passive Non-Financial Entity means any: (i) Non-Financial Entity that is not an Active Non-Financial Entity; or (ii) an Investment Entity described in limb B (or subparagraph A(6)(b) of the Standard) of the definition of Investment Entity that is not a Participating Jurisdiction Financial Institution.

Related Entity means an entity related to another entity because (i) either entity controls the other entity; (ii) the two entities are under common control; or (iii) the two entities are Investment Entities described limb B of the definition of Investment Entity, are under common management, and such management fulfils the due diligence obligations of such Investment Entities. For this purpose, control includes direct or indirect ownership of more than 50 % of the vote and value in an Entity.

Reportable Account means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person.

Reportable Jurisdiction means a jurisdiction (i) with which an agreement is in place pursuant to which there is an obligation in place to provide the information specified in Section I, and (ii) which is identified in a published list.

Reportable Person means a Reportable Jurisdiction Person other than: (i) an Entity corporation the stock of which is regularly traded on one or more established securities markets; (ii) any Entity corporation that is a Related Entity of an Entity corporation described in clause (i); (iii) a Governmental Entity; (iv) an International Organisation; (v) a Central Bank; or (vi) a Financial Institution

Individual Self-Certification

Section 1: Account Holder Identification

Account Holder Name*	Date of Birth* (dd/mm/yyyy)	Place* and Country of Birth*

Permanent Residence Address:

Number & Street*	City/Town*

State/Province/County*	Post Code* (if any)	Country*

Mailing address (if different from above):

Number & Street	City/Town

State/Province/County	Post Code (if applicable)	Country

Section 2: Declaration of U.S. Citizenship or U.S. Residence for Tax purposes

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

(a) ☐ I confirm that **I am** a U.S. citizen and/or resident in the U.S. for tax purposes (green card holder or resident under the substantial presence test) and my U.S. federal taxpayer identifying number (U.S. TIN) is as follows:

_____

(b) ☐ I confirm that I was born in the U.S. (or a U.S. territory) but am no longer a U.S. citizen as I have voluntarily surrendered my citizenship as evidenced by the attached documents.

(c) ☐ I confirm that **I am not** a U.S. citizen or resident in the U.S. for tax purposes.

Complete section 3 if you have non-U.S. tax residences.

Section 3: Declaration of Tax Residency (other than U.S.)

Please complete the following table indicating for each country/ jurisdiction of residence identified (i) where the Account Holder is tax resident and (ii) the Account Holder's Tax Identification Number (TIN). Note the TIN or functional equivalent should be consistent with the guidance published by the relevant jurisdiction on the OECD Automatic Exchange of Information Implementation Portal.

If the Account Holder is resident in more than one jurisdiction for tax purposes, such Account Holder may not rely on the tiebreaker rules contained in tax conventions/treaties (if applicable) to solve cases of multiple residences for determining residence for tax purposes. Effective 1 January 2026, all jurisdictions of residence are to be declared in a self-certification.

If the Account Holder is tax resident in more than three countries/jurisdictions, please use a separate sheet.

If a TIN is unavailable, please provide the appropriate reason **A or B where indicated below**:

Reason A **-** The country/jurisdiction where the Account Holder is resident does not issue TINs to its residents

Reason B **-** The Account Holder is otherwise unable to obtain a TIN *or equivalent number (Please explain why you are unable to obtain a TIN in the below table if you have selected this reason)*

I hereby confirm that I am, for tax purposes, resident in the following countries (indicate the tax reference number type and number applicable in each country).

	Country/Jurisdiction of tax residence*	TIN*(or functional equivalent)	If no TIN available enter reason A or B
1			
2			
3			

*Please explain in the following boxes why you are unable to obtain a TIN if you selected Reason **B** above*.

1	
2	
3	

Section 4: Declaration and Undertakings

I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing the Account Holder's relationship with the recipient setting out how the recipient may use and share the information supplied by me.

I acknowledge that the information contained in this form and information regarding the Account Holder and any Reportable Account(s) may be provided to the tax authorities of the country/jurisdiction in which this account(s) is/are maintained and exchanged with tax authorities of another country/jurisdiction or countries/jurisdictions in which the Account Holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

I certify that I am the Account Holder (or am authorised to sign for the Account Holder) of all the account(s) to which this form relates.

I declare that the information provided in this form is, to the best of my knowledge and belief, accurate and complete. I undertake to advise the recipient promptly and provide an updated Self-Certification form within 30 days where any change in circumstances occurs which causes any of the information contained in this form to be inaccurate or incomplete. Where legally obliged to do so, I hereby consent to the recipient sharing this information with the relevant tax information authorities.

I acknowledge that it is an offence to make a self-certification that is false in a material particular.

Signature*: _____

Date* (dd/mm/yyyy): _____

Capacity*: _____

Note: If you are not the Account Holder, please indicate the capacity in which you are signing the form.

EXHIBIT A
CRS DEFINITIONS

Note: These are selected definitions to assist you with the completion of this form. Further details can be found within the OECD "Common Reporting Standard for Automatic Exchange of Financial Account Information" (the "CRS"), the associated "Commentary" to the CRS, and domestic Regulations and guidance. This can be found at the OECD tax resource centre and the DITC website.

Account Holder means the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account for purposes of the Common Reporting Standard, and such other person is treated as holding the account. In the case of a Cash Value Insurance Contract or an Annuity Contract, the Account Holder is any person entitled to access the Cash Value or change the beneficiary of the contract. If no person can access the Cash Value or change the beneficiary, the Account Holder is any person named as the owner in the contract and any person with a vested entitlement to payment under the terms of the contract. Upon the maturity of a Cash Value Insurance Contract or an Annuity Contract, each person entitled to receive a payment under the contract is treated as an Account Holder.

Controlling Person means the natural persons who exercise direct or indirect control over an entity.

In the case of a trust, such term means the settlor(s), the trustees(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' shall be interpreted in a manner consistent with the Financial Action Task Force Recommendations ("FATF").

FATF Recommendations on Controlling Persons:

Identify the beneficial owners of the customer and take reasonable measures to verify the identity of such persons, through the following information. For legal persons[21]:

The identity of the natural persons (if any – as ownership interests can be so diversified that there are no natural persons (whether acting alone or together) exercising control of the legal person or arrangement through ownership) who ultimately have a controlling ownership interest[22] in a legal person; and

to the extent that there is doubt under (a) as to whether the person(s) with the controlling ownership interest are the beneficial owner(s) or where no natural person exerts control through ownership interests, the identity of the natural persons (if any) exercising control of the legal person or arrangement through other means.

Where no natural person is identified under (a) or (b) above, financial institutions should identify and take reasonable measures to verify the identity of the relevant natural person who holds the position of senior managing official.

Entity means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation.

Participating Jurisdiction means a jurisdiction (i) with which an agreement is in place pursuant to which it will provide the information specified in Section I (of the CRS), and (ii) which is identified in a published list.

Reportable Account means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person.

Reportable Jurisdiction means a jurisdiction (i) with which an agreement is in place pursuant to which there is an obligation in place to provide the information specified in Section I, and (ii) which is identified in a published list.

Reportable Person means a Reportable Jurisdiction Person other than: (i) an Entity corporation the stock of which is regularly traded on one or more established securities markets; (ii) any Entity corporation that is a Related Entity of an Entity corporation described in clause (i); (iii) a Governmental Entity; (iv) an International Organisation; (v) a Central Bank; or (vi) a Financial Institution.