



# BlueBay Funds – Subscription Form

Investment Fund under Luxembourg Law  
Société d'Investissement à Capital Variable

January 2025

## Non-U.S. Person confirmation

*The Investor is not a "U.S. Person" as defined under Regulation S of the United States Securities Act 1933\*.*

Yes ☐ No ☐ (please select the appropriate box)

*The Investor is a "non-United States Person" as defined under the Commodity Exchange Act 1936\**

Yes ☐ No ☐ (please select the appropriate box)

*The Investor is not a "U.S. Person" as defined in the Code and the Treasury Regulations\**

Yes ☐ No ☐ (please select the appropriate box)

\*Please see the Prospectus for the full definition.

**If the Investor has answered "No" to any of the above statements, the Investor will NOT be eligible to invest in the Fund.**

The investor identified in section A below (the "Investor") hereby declares subscribing for Shares of the Fund as more fully detailed below.

## A. Identification of Investor

*Please use block capital letters*

Investor Name / Company:

Residential Address / Registered Office:

  
  
  

Tax residency (Country):

Nationality (please complete in the event the investor is an individual):

Date of Birth (for individuals) / Date of Incorporation (for entities):

Place of Birth (for individuals) / Place of incorporation (for entities) (City & Country):

Title:

Name and address of Signatory (including mention of Power of Attorney / Signatory Authority):

Correspondence Address:

Please leave blank if same as above

Email Address:

Telephone Number:

Facsimile Number:

## **B. Investor Representations – Please tick the appropriate boxes:**

### **i. Direct Investor / Intermediary**

- ☐ The Investor is a direct investor and is not acting on behalf of another party.
- ☐ The Investor is acting as an intermediary or nominee and will hold units on behalf of another party.
- ☐ There ARE NO Ultimate Beneficial Owner\*(s) of the Account owning 10% or more
- ☐ here ARE Ultimate Beneficial Owner(s) of the Account owning 10% or more

Please provide details of Ultimate Beneficial Owners

Last Name		First Name	
Date of Birth (dd/mm/yyyy)		Place of birth	
Nationality		Country of birth	
Address			
UBO ownership percentage			

\*Ultimate beneficial owners are natural persons.

The Subscription Form must be accompanied by certain identification documents in order to meet regulatory obligations for preventing money laundering and terrorist financing. The documents required will be requested by the Administrative Agent, Brown Brothers Harriman.

## ii. Solicitation

In the event the direct investor is a private individual please confirm that the subscription has not been solicited

☐ No solicitation took place in order to obtain this subscription.

## iii. Investor Profile - this is only applicable for investments in the following sub-funds:

**BlueBay Financial Capital Bond Fund**

**BlueBay Global Sovereign Opportunities Fund**

**BlueBay High Grade Short Duration Asset-Backed Credit Fund**

**BlueBay Investment Grade Asset-Backed Credit Fund**

In the event that the Investor is investing in the following Sub-Funds:

- BlueBay Financial Capital Bond Fund\*
- BlueBay Global Sovereign Opportunities Fund\*\*
- BlueBay High Grade Short Duration Asset-Backed Credit Fund\*\*\*

BlueBay Investment Grade Asset-Backed Credit Fund\*\*\*

please confirm that the Investor is a qualified Institutional Investor and/or:

- an informed investor who has an average knowledge of relevant financial products (an informed investor can make an informed investment decision based on the regulated and authorised offering documentation, together with knowledge and understanding of the specific factors/risks highlighted within them only); or has some financial industry experience; or
- an advanced investor who has a good knowledge of relevant financial products and transactions; or has financial industry experience; or is accompanied by professional investment advice; or is included in a discretionary portfolio service

☐ The Investor is either a qualified Institutional Investor and/or an informed or advanced investor

\* Due to the complexity of the loss absorbing mechanisms and the absence of harmonized terms from issuer to issuer and from issue to issue of Contingent Convertibles, the Sub-Fund is only suitable for investors who can bear the economic risk of the loss of their investment in the Sub-Fund. By consequence, Shares of this Sub-Fund are only available to qualified Institutional Investors and/or to informed or advanced investors as defined above.

\*\* Due to the extensive use of derivatives including, but not limited to, the use of short term interest rate contracts, the Sub-Fund is only suitable for investors who can bear the economic risk of the loss of their investment in the Sub-Fund. By consequence, Shares of this Sub-Fund are only available to qualified Institutional Investors and/or to informed or advanced investors as defined above.

\*\*\* Due to the significant investment in Structured Credit Securities, the Sub-Fund is only suitable for investors who can bear the economic risk of the loss of their investment in the Sub-Fund. By consequence, Shares of this Sub-Fund are only available to qualified Institutional Investors and/or to informed or advanced investors as defined above.

## **C. Self-Certification for Foreign Account Tax Compliance Act (“FATCA”) and Common Reporting Standard (“CRS”) – to be completed by ALL investors**

In order to invest in this Fund, the tax information required in this Subscription Form and Appendix B is mandatory. Self-Certification Forms for entities and individuals are under Appendix B. Please complete accordingly.

Through the completion of this Subscription Form, I/we hereby acknowledge that the Fund will be legally obliged to report information on the amount of my/our reportable transactions under FATCA to the Luxembourg tax authorities.

I/We hereby authorise the Fund to report information on the amount of my/our reportable transactions to the tax authorities of my/our country of residence, including my/our name, address, tax identification number or date and place of birth, account number and the total amount of dividends and redemption proceeds paid to me/us and falling within the scope of the Luxembourg Law on Savings Income.

### **Foreign Account Tax Compliance Act (FATCA)**

FATCA provisions impose reporting to the U.S Internal Revenue Service on U.S. persons' direct and indirect ownership of non-U.S. accounts and non-U.S. entities. Under the intergovernmental agreement signed by Luxembourg, the Fund will be required to obtain information on the Investor.

### **Common Reporting Standard (CRS)**

The Organisation for Economic Co-operation and Development has developed a new global standard for the automatic exchange of financial information between tax authorities (the CRS). Luxembourg is a signatory jurisdiction to the CRS and intends to conduct its first exchange of information with tax authorities of other signatory jurisdictions in September 2017.

The requirements impose obligations on the Fund and Investors, as the Fund will be required to conduct due diligence and obtain (among other things) confirmation of the tax residency, tax identification number and CRS classification of Investors in order to fulfil its own legal obligations from 1 January 2016.

Investors can also find out more, including a list of jurisdictions that have signed agreements to automatically exchange information, along with details about the information being requested, on the OECD information portal ([www.oecd.org/tax/automatic-exchange/common-reporting-standard](http://www.oecd.org/tax/automatic-exchange/common-reporting-standard)).

Investors should contact their tax adviser or local tax authority if they have any questions about this Subscription Form or defining their tax residency status.

## D. Remitting bank details

Please fill in the details of your remitting bank. Please note all payments by the Fund will be made by money transfer to the remitting bank and account number detailed below, in favour of the Investor.

Name of Bank:

Address:

Currency:

Swift ID:

CHIP ABA:

IBAN Number (mandatory)

Account Name (please ensure that this references the Investor):

Account Number:

For further credit to:

Other information:

Brown Brothers Harriman (Luxembourg) S.C.A. may on a case by case basis request additional information in relation to the remitting bank.

Failure to fill in the information regarding the remitting bank and, when necessary, to provide the required documents shall cause Brown Brothers Harriman (Luxembourg) S.C.A. to refuse the subscription.

Brown Brothers Harriman (Luxembourg) S.C.A. shall be entitled to contact the remitting bank to obtain information regarding the origin of payments to the Fund.

## E. Investment Instructions

Please complete the table below with the information requested. Details of the Sub-Funds and Classes of Shares available for subscription are contained in the enclosed Appendix.

Please leave the table below blank if you are applying to open an account only and not subscribe for Shares in the Fund at this time.

Please respect the minimum investment per Class for each Sub-Fund (see the Prospectus of the Fund (the "Prospectus")).

Contact details for the transfer agent are as follows:

### BBH Luxembourg

Phone: +352 474 066 7140

Fax: +352 474 066 7141

### BBH Hong Kong

Phone: +852 39 71 7140

Fax: +852 39 71 7141

### BBH Boston

Phone: +1 617 310 7140

Fax: +1 617 310 7141

### IMPORTANT:

All subscriptions will be processed at the first available Valuation Day (as defined in the Prospectus) once the account is opened in accordance with the terms set out in the Prospectus. Subscriptions received after the cut-off time stated in the Prospectus will be processed at the next available Valuation Day. No future dated subscriptions will be accepted. Should you need to place a future dated subscription please contact the Transfer Agent (see contact details above).

Only whole numbers of Shares will be accepted for subscriptions settling through the Euroclear platform. Please also note that it is not possible to invest in the Performance Fee-paying Classes via Swift/Euroclear/Clearstream.

Sub-Fund Name	Class	ISIN Code	Tick as appropriate		Amount (please indicate currency) or Number of Shares <i>Please write out amount and shares in numbers and words</i>
			Amount	Number of Shares	

## F. Dividend payment instructions

Investors in dividend paying Classes may elect a) for dividend payments from the Fund to be reinvested as additional Shares, or b) to receive a payment by electronic funds transfer.

Please tick one of the following boxes (please note that if neither option is selected, all dividends will be automatically reinvested)

☐ Reinvestment as Shares

OR

☐ Electronic funds transfer to the bank account specified below. Please only complete the section below if the bank details differ to section D:

Name of Bank:

Address:

Currency:

Swift ID:

CHIP ABA:

IBAN Number (mandatory):

Account Name:

Account Number:

For further credit to:

Other information:

## G. Payment Instructions and Correspondent Bank Details

Please refer to the below list of correspondent banks and payment details for each currency. For subscriptions made by SWIFT via either MT202 or MT103 messages, please ensure the charges are set-up as "OUR". Settlement of subscription payments is T+3; late subscription payments may result in overdraft charges that may be charged to the investor.

The Correspondent Banks of Brown Brothers Harriman (Luxembourg) S.C.A. to which subscription amounts of each currency must be transferred are as follows:

Currency: EUR (Euro)		Currency: GBP (British Pounds Sterling)	
Intermediary Bank:	CCFRFRPP HSBC France S.A.	Intermediary Bank:	BARCGB22, Sort Code: 20-32-53 Barclays Bank plc
Beneficiary Bank Account Number:	FR7630056000100010000512237	Beneficiary Bank Account Number:	53623157
Beneficiary Bank Name:	BBHCUS33 Brown Brothers Harriman, NY	Beneficiary Bank Name:	BBHCUS33 Brown Brothers Harriman, NY
Final Beneficiary Account Number:	6151120	Final Beneficiary Account Number:	6151120
Final Beneficiary Account Name:	"BlueBay Subscription Account"	Final Beneficiary Account Name:	"BlueBay Subscription Account"
Narrative:	[Trade reference (if known)] + [ISIN] + [Investor Account Number]	Narrative:	[Trade reference (if known)] + [ISIN] + [Investor Account Number]

Currency: USD (United States Dollar)		Currency: SEK (Swedish Krona)	
Intermediary Bank:	ABA: 021000089	Intermediary Bank:	ESSESESS SEB AB (publ), Stockholm
SWIFT ID:	CITIUS33 Citibank N.A, New York	Beneficiary Bank Account Number:	SE7450000000052018513109
Beneficiary Bank Account Number:	09250276	Beneficiary Bank Name:	BBHCUS33 Brown Brothers Harriman, NY
Beneficiary Bank Name:	BBHCUS33 Brown Brothers Harriman, NY	Final Beneficiary Account Number:	6151120
Final Beneficiary Account Number:	6151120	Final Beneficiary Account Name:	"BlueBay Subscription Account"
Final Beneficiary Account Name:	"BlueBay Subscription Account"		
Narrative:	[Trade reference (if known)] + [ISIN] + [Investor Account Number]	Narrative:	[Trade reference (if known)] + [ISIN] + [Investor Account Number]



Currency: NOK (Norwegian Kroner)	
Intermediary Bank:	NDEANOKK Nordea Bank Norge ASA, Oslo
Beneficiary Bank Account Number:	NO2860010241084
Beneficiary Bank Name:	BBHCUS33 Brown Brothers Harriman, NY
Final Beneficiary Account Number:	6151120
Final Beneficiary Account Name:	"BlueBay Subscription Account"
Narrative:	[Trade reference (if known)] + [ISIN] + [Investor Account Number]

Currency: CHF (Swiss Franc)	
Intermediary Bank:	UBSWCHZH80A UBS Switzerland AG, Zurich
Beneficiary Bank Account Number:	CH950023023007905600K
Beneficiary Bank Name:	BBHCUS33 Brown Brothers Harriman
Final Beneficiary Account Number:	6151120
Final Beneficiary Account Name:	"BlueBay Subscription Account"
Narrative:	[Trade reference (if known)] + [ISIN] + [Investor Account Number]

Currency: AUD (Australian Dollar)	
Intermediary Bank:	HKBAAU2S HSBC Bank Australia Limited
Beneficiary Bank Account Number:	011798279041
Beneficiary Bank Name:	BBHCUS33 Brown Brothers Harriman, NY
Final Beneficiary Account Number:	6151120
Final Beneficiary Account Name:	"BlueBay Subscription Account"
Narrative:	[Trade reference (if known)] + [ISIN] + [Investor Account Number]

Currency: CAD (Canadian Dollar)	
Intermediary Bank:	BOFMCAM2 Bank of Montreal, International Banking Head Office, Montreal
Beneficiary Bank Account Number:	31691035406
Beneficiary Bank Name:	BBHCUS33 Brown Brothers Harriman, NY
Final Beneficiary Account Number:	6151120
Final Beneficiary Account Name:	"BlueBay Subscription Account"
Narrative:	[Trade reference (if known)] + [ISIN] + [Investor Account Number]

Currency: SGD (Singapore Dollar)	
Intermediary Bank:	HSBCSGSG The Hong Kong and Shanghai Banking Corporation Limited, Singapore
Beneficiary Bank Account Number:	141140681001
Beneficiary Bank Name:	BBHCUS33 Brown Brothers Harriman, NY
Final Beneficiary Account Number:	6151120
Final Beneficiary Account Name:	"BlueBay Subscription Account"
Narrative:	[Trade reference (if known)] + [ISIN] + [Investor Account Number]

Currency: JPY (Japanese Yen)	
Intermediary Bank:	BOTKJPJT The Bank of Tokyo Mitsubishi UFJ, Tokyo
Beneficiary Bank Account Number:	653-0415103
Beneficiary Bank Name:	BBHCUS33 Brown Brothers Harriman, NY
Final Beneficiary Account Number:	6151120
Final Beneficiary Account Name:	"BlueBay Subscription Account"
Narrative:	[Trade reference (if known)] + [ISIN] + [Investor Account Number]

## H. Terms and Conditions

By signing this Subscription Form where indicated in section I below, the Investor agrees to be bound by these Terms and Conditions and the Prospectus, as amended from time to time

### 1. Capacity

The Investor hereby declares that it has the power and authority to complete this Subscription Form and to subscribe for Shares in the Fund.

### 2. Proof of Identity and Source of Funds

Pursuant to the Luxembourg law of 12 November 2004 on the fight against money laundering and terrorist financing and the CSSF Regulation 12/02 of 14 December 2012, further qualified by the Grand Ducal Regulation of 1 February 2010 and CSSF circular 13/556, on combating money laundering and terrorist financing, obligations have been imposed on professionals of the financial sectors to verify the identity of shareholders, economic beneficiaries and legal representatives, to prevent the use of investment funds for the purpose of money laundering and terrorist financing.

This Subscription Form must be accompanied by the following documents truly certified by a competent authority in accordance with local laws (e.g. an embassy, consulate, local police or other competent official authority):

**For individuals:** a copy of a valid and official identification document bearing the owner's picture and signature.

**For publicly listed companies:** evidence of listing and a signatory list.

**For non-listed companies:** evidence of registration, memorandum and articles of association, list of shareholders and economic beneficiaries, identification documents of the ultimate beneficiaries and shareholders owning directly or indirectly more than 25% of the company, a signatory list as well as the identification documents of the signatories and an official list of directors including their identity data, function and residential address.

**For trusts:** identification documentation of the trustee(s) and, if applicable, of the settlors, protector(s) and ultimate economic beneficiary/ies.

**For other investors:** the transfer agent and/or distributor will provide a list of required identification documents on request. Such identification documents may not have to be submitted to the transfer agent if the subscription orders are made through, in particular, credit institutions, professionals of the financial sector or insurance companies which are subject to identification obligations equivalent to those required by Luxembourg law.

The transfer agent and/or distributor reserve the right to request additional information and to retain any redemption proceeds if, exceptionally, the identification process could not be completed before subscription.

If the Investor is not a nominee and is not the ultimate economic beneficiary of the monies invested, the identification documentation of the ultimate economic beneficiary must also be provided.

All the supporting documentation listed should be sent to the transfer agent by fax (see contact details at Section E above) and with hard copy originals to follow (c/o Brown Brothers Harriman (Luxembourg) S.C.A., 80, Route d'Esch, L-1470 Luxembourg. Failure to provide original documentation may lead to the account being deemed non-compliant and redemption proceeds being withheld.

### 3. Correspondence

The Investor hereby authorises Brown Brothers Harriman (Luxembourg) S.C.A. (the "Administrative Agent") to send by email or fax to the Investor the following documents: distribution notices, statements of account and any other documents deemed necessary by the Administrative Agent and the Fund, including, without limitation and information in connection with anti-money laundering inquiries and status.

The Investor acknowledges that email or facsimile is not a secure means of communication and recognises and fully accepts the associated risks pertaining to the sending of documents by the Administrative Agent via email or fax including, without limitation, loss of information, errors, misdelivery, mistransmission, delivery delays (including without limitation those resulting from the Administrative Agent's systems, networks, processes or procedures), deletions in error (including without limitation those resulting from the Administrative Agent's systems, networks, processes or procedures), and unwanted access by third parties (including without limitation viruses, falsification, forgery and misuse of data), for which the Administrative Agent shall not be responsible.

The Investor hereby agrees and undertakes that it will be liable for all demands, claims, actions, proceedings, losses, damages or other liabilities and costs and expenses that may arise or which the Administrative Agent may suffer in sending the appropriate document(s) to the addressee as designated by the Administrative Agent. This authorisation shall continue in effect until the Investor informs the Administrative Agent in writing that it wishes to revoke this authorisation.

The investor hereby authorises the Administrative Agent and/or the Fund to send correspondence by electronic mail or fax to any of the email address/es and/or fax numbers provided to the Administrative agent, and agree that we may send the Investor communications via these means unless and until we receive written notice from you withdrawing consent for the same.

#### 4. Data Protection

For the purposes of this clause 4 “Data Protection Laws” means the applicable Luxembourg data protection law and, as of 25 May 2018, the Regulation n°2016/679 of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data (“GDPR”). The terms “data controller”, “data processor”, “data subject”, “personal data”, “process” and “processing” in clause 4 below shall be interpreted in accordance with the applicable Data Protection Laws.

- (i) Where the Investor is a Natural Person (Individual)

**Compliance.** BlueBay Funds Management Company S.A. (the “**Authorised Entity**”) undertakes to process the Investor’s personal data (including name, address, telephone number, email address and account data) and any further personal data collected in the course of the Investor’s relationship with the Authorised Entity (including, without limitation, any anti-money laundering, identification, and verification documentation), either relating to the Investor or to any other person, partner, officer, director, employee, shareholder, ultimate beneficial owner or affiliate of the Investor or to any other data subject (the “**Personal Data**”) in accordance with the Data Protection Laws. The Authorised Entity shall act as a data controller of the Personal Data.

**Legal basis of the Processing.** The Investor’s Personal Data will be processed by the Authorised Entity, as well as by their employees, officers or agents, in relation to the activities contemplated in this Subscription Form, or in the course of the Investor’s relationship with the Authorised Entity for achieving the specific purposes detailed hereunder. The legal bases upon which the Authorised Entity will process the Personal Data are: (i) for the proper performance of this Subscription Form and the operation of the Authorised Entity; (ii) in the Authorised Entity’s legitimate business interests in relation to communicating with the Investor as necessary in connection with its affairs and generally in connection with its interest in the Fund; and (iii) for compliance with certain laws to which the Authorised Entity is subject, as further specified below. The Personal Data may also be transferred or disclosed to the Authorised Entity’s affiliates on the basis of such parties’ legitimate interest for the purposes of maintaining global client records and providing centralised administrative services. The Investors may at their discretion refuse to communicate the Personal Data to the Authorised Entity. In this event however the Authorised Entity may reject the request for subscription in the Fund.

**Purposes of the Processing.** The Personal Data shall only be processed for the following specific purposes (together, the “**Purposes**”):

- (i) for the performance of this Subscription Form;
- (ii) for account administration;
- (iii) for communication purposes, such as providing financial and other information to the Investor;
- (iv) for the development of the business relationship with the Investor;
- (v) for the identification of an eligible Investor qualification;
- (vi) for compliance with the applicable laws, including anti-money laundering legislation or tax reporting obligations.

The Personal Data will only be processed for the Purposes for which it was collected (as described above), unless otherwise permitted by applicable law or in accordance with Data Protection Laws, or otherwise with the consent of the relevant data subject.

**Recipients of the Personal Data.** In order to achieve the above mentioned Purposes, the Authorised Entity may transfer or disclose the Personal Data, to the following persons, including their employees, officers and/or agents (the “**Recipients**”):

- (i) its associated or affiliated companies;
- (ii) the Fund and its Board of Directors;
- (iii) the administrator, registrar and transfer agent;
- (iv) any other service provider and sub-contractor of the Authorised Entity, including their IT service providers, auditors, tax advisers or counsels;
- (v) the regulatory authorities, including the tax authorities, when required by law.

**Data transfers.** Certain of the Recipients of the Personal Data may be located outside the European Economic Area (EEA), including to third countries or territories which do not ensure an adequate level of protection in the sense of article 45 of the GDPR (“**Non-Equivalent Countries**”). To the extent any transfer of Personal Data is made to a Recipient located in a Non-Equivalent Country, the Authorised Entity shall provide for appropriate safeguards, such as the signing of standard data protection clauses between the data exporter and the data importer, in order to ensure that the rights of the Investor as a data subject are complied with, and that effective legal remedies are available. Where the Personal Data is transferred upon standard data protection clauses

between the data importer and the data exporter, the Investors have the right to request copies of the relevant document for enabling the Personal Data transfer(s) towards Non-Equivalent Countries.

**Storage limitation.** The Personal Data processed by the Authorised Entity shall be stored for no longer than necessary in relation to the Purposes of the processing (as described above), unless a longer retention period is required under applicable law. In any case, the Authorised Entity undertake to delete the personal data at the latest 7 years after the relationship between the Investor and the Authorised Entity has ended, unless otherwise required by law.

**Rights of the Investor.** Upon written request addressed to the Authorised Entity, the Investor may be given access to his/her personal data, require the rectification or erasure of his/her personal data, and/or exercise his/her right to data portability (i.e. obtain a copy of his/her personal data in a structured, commonly used and machine-readable format), within the limits and under the conditions laid down by the Data Protection Laws. The Investor may also object to, or request restriction of the Processing, within the limits and under the conditions laid down by the Data Protection Laws. Furthermore, when consent has been given for the Processing, the Investor can withdraw his/her consent at any time, in accordance with the Data Protection Laws. The right to withdraw consent shall however not affect the lawfulness of the Processing based on consent prior to its withdrawal.

The Investor may address his/her requests to the Authorised Entity by email at [dataprotection@bluebay.com](mailto:dataprotection@bluebay.com). When required or appropriate, the Authorised Entity may request evidence of the identity of the Investor. The Authorised Entity undertakes to reply to any request within a reasonable time, in accordance with Data Protection Laws.

In the case of an issue relating to the Processing of his/her personal data, the Investor has the right to lodge a complaint with the Luxembourg data protection supervisory authority (Commission Nationale pour la Protection des Données) or any other competent data protection authority.

(ii) Where the Investor is a Legal Person

In case the Investor is a Legal Person providing personal data to the Authorised Entity for the entering into and/or the performance of this Subscription Form, the Investor represents and warrants that: (i) all the personal data provided to the Authorised Entity have been lawfully collected, processed and provided to the Authorised Entity, in compliance with the Data Protection Laws; and (ii) such personal data is adequate, relevant, limited to what is necessary for the Purposes described above, accurate and, where necessary, up-to-date.

The Investor shall ensure that the data subjects concerned have been properly informed about the processing contemplated in this Subscription Form, the Purposes of the processing, the Recipients, the categories of personal data concerned, the possible transfer of their personal data outside the EEA, the storage period and their rights as data subjects, in accordance with and within the time limits set in Article 14 of the GDPR (each as described above).

Where applicable, the Investor represents and warrants that it has obtained the fully informed, specific, unambiguous and freely given consent of the relevant individuals whose personal data is provided to the Authorised Entity in accordance with applicable Data Protection Laws, including for the transfer of personal data to Non-Equivalent Countries, as the case may be.

In case the Investor is a Legal Person, the Investor acknowledges that the Recipients of the Personal Data are located in various jurisdictions within and outside the EEA. The Personal Data may be transferred outside the EEA to Non-Equivalent Countries which may not have the same data protection laws for the purposes of carrying out the relevant investments, as well as compliance with any anti-money laundering legislation and as may otherwise be required to satisfy applicable laws. The Authorised Entity, as well as their employees, officers or agents, have taken reasonable measures to ensure the security and confidentiality of the Personal Data transmitted within each of the Recipients concerned. However, the Investor acknowledges that due to the fact that the information is transferred electronically and made available in Non-Equivalent Countries, the same level of confidentiality and the same level of protection in relation to data protection regulation as currently in force in the EEA and Equivalent Countries may not be guaranteed while the information is kept abroad. In case the Investor is a Legal Person, the Investor hereby expressly recognizes that the Authorised Entity, or any of its employees, officers or agents, will accept no liability to the Investor with respect to any accidental or unauthorized disclosure, alteration or destruction of the Personal Data, except in the case of proven gross negligence or wilful misconduct by the Authorised Entity, its employees, officers or agents.

## 5. Subscription Monies

The Investor acknowledges that the Administrative Agent may deposit any subscription monies for Shares, pending the issue of Shares, and any redemption proceeds, pending payment to the Investor, in an interest bearing account and any interest earned on such account is for the benefit of the Fund and not the Investor.

## 6. Exchange Rates and Fees

The Investor hereby acknowledges that if subscription is made and paid in a currency different from the official denomination of the relevant Sub-Fund, such subscription will be processed at the applicable outstanding exchange rate and any applicable exchange fees and expenses will be charged to the Investor.

## 7. Defined Terms

Capitalised terms used but not otherwise defined in this Subscription Form have the meanings attributed to them in the Prospectus.

## 8. Applicable Law

These Terms and Conditions are subject to the law and exclusive jurisdiction of the courts of the Grand Duchy of Luxembourg.

## 9. Prospectus

The Investor hereby acknowledges that it has received and read the Prospectus, and that it understands and accepts the objectives and risks outlined therein (Please complete the below).

## 10. Key Investor Information Document (KIID)

The Investor hereby acknowledges that it has received and read the Key Investor Information Document(s) for the Sub-Fund(s) and Class(es) to which its subscription relates, and that it understands and accepts the objectives and risks outlined therein.

PLEASE TICK THE FOLLOWING BOX

☐ By ticking this box, I/we consent to receiving the Prospectus, Key Investor Information Documents and the Shareholder notice in relation to Swing Pricing Mechanism dated April 2020 in electronic form by downloading from BlueBay's website ([www.bluebay.com](http://www.bluebay.com)) and confirm that I/we have received and read the appropriate Key Investor Information Document. I/We hereby confirm that I/we will obtain and read the latest version of the appropriate Key Investor Information Document prior to any subsequent investments.

FAILURE TO TICK THE ABOVE BOX MAY RESULT IN A FAILURE OR DELAY IN PROCESSING YOUR SUBSCRIPTION

## I. Signature of Investor

Signature(s):

Name(s):

Title(s):

Date:

In the case of joint holders, all applicants must sign. In such case, written instructions may only be given jointly unless the box below is ticked.

☐ We hereby authorise any one holder to give instructions on behalf of the other(s).

PLEASE ENSURE THAT YOU HAVE TICKED ALL THE BOXES IN THIS SUBSCRIPTION FORM WHERE REQUIRED AND HAVE PROVIDED ALL NECESSARY INFORMATION. FAILURE TO DO SO MAY RESULT IN A FAILURE OR DELAY IN PROCESSING YOUR SUBSCRIPTION.

## APPENDIX A – Reporting Requirements

Please complete this form to confirm how you wish to receive all fund related reporting from the administrator.

### Reporting Definitions

**Contract Notes:** transaction confirmations.

**Monthly Statements:** monthly statements showing the valuation at month end and any trade activity for the previous month sent via email.

**Dividend Notices:** for dividend paying share classes only. The notices show details of the dividend and the cash or reinvestment date depending on the option selected on the subscription form.

**General Fund Documents:** such as notifications of Prospectus' and Application form updates, Financial Statements and Shareholder Notices.

*Please complete a box for each required contact. Please attach an additional sheet if necessary.*

**Please tick for method of delivery:** ☐ Email ☐ Fax

**Please tick for content required:**

☐ Contract Note ☐ Monthly Statement ☐ Dividend Notice ☐ General Fund Documents

Name		Relationship to Investor:	
Company			
Telephone		Fax:	
Email:			

**Please tick for method of delivery:** ☐ Email ☐ Fax

**Please tick for content required:**

☐ Contract Note ☐ Monthly Statement ☐ Dividend Notice ☐ General Fund Documents

Name		Relationship to Investor:	
Company			
Telephone		Fax:	
Email:			

**Please tick for method of delivery:** ☐ Email ☐ Fax

**Please tick for content required:**

☐ Contract Note ☐ Monthly Statement ☐ Dividend Notice ☐ General Fund Documents

Name		Relationship to Investor:	
Company			
Telephone		Fax:	
Email:			

Please note that Prospectuses, daily NAVs, and Semi-Annual and Annual Reports, are also available online at [www.bluebay.com](http://www.bluebay.com)

**APPENDIX B – Self-Certification forms for Foreign Account Tax Compliance Act (FATCA) and Common reporting Standards (CRS) purposes**

# FATCA IGA & CRS Self-Certification Entity

## Please read before completing this form:

Tax authorities require The Fund to collect and report certain information about the investor's personal and financial data.

To enable The Fund to comply with its obligation to report to the relevant tax authorities, you are required to state the residency for tax purposes of the person(s) identified as the holder(s) of a Financial Account. On this form these persons are cumulatively referred to as the "Investor(s)".

## I. Investor Information

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

Legal Entity Name	Country of Incorporation or Organisation
-------------------	--

Permanent Residence Address (if none, Address of Principal Office)

City/Town	State/Province	Postal Code	Country (do not abbreviate)
-----------	----------------	-------------	-----------------------------

GIIN (if any)	Sponsoring Entity's Name (if entity is a sponsored entity and providing sponsor's GIIN)
---------------	---

## II. Tax Residence

Please provide details for all jurisdictions in which the Investor is resident for tax purposes.

If the entity has no residence for tax purposes, enter the country in which its place of effective management is situated (i.e. the address of the principal office of the entity).

Taxpayer Identification Number (TIN) - A taxpayer identification number (TIN) or functional equivalent should be provided for each country of residence for tax purposes. A TIN is a unique combination of letters and/or numbers assigned to the individual by a jurisdiction, which is used to identify the Investor for the purposes of administering the tax laws of such jurisdiction. A TIN is also useful for identifying taxpayers who invest in other jurisdictions. While in some jurisdictions this may be a number that is specifically referred to as a TIN, some jurisdictions do not issue a TIN or may use other numbers (such as a social security/insurance number, citizen/personal identification/service code/number, etc.) to identify their residents for tax purposes. For further information, please refer to: [https://ec.europa.eu/taxation\\_customs/tin/tinByCountry.html](https://ec.europa.eu/taxation_customs/tin/tinByCountry.html)

Country of Tax Residence 1	Taxpayer Identification Number 1	TIN Unavailable: <input type="checkbox"/>
Country of Tax Residence 2	Taxpayer Identification Number 2	TIN Unavailable: <input type="checkbox"/>
Country of Tax Residence 3	Taxpayer Identification Number 3	TIN Unavailable: <input type="checkbox"/>

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

☐ I certify the tax residence countries provided represent all countries in which I am considered a tax resident. Otherwise, I hereby attach a statement to this form containing the Country of Tax Residence and TIN for each additional country.

## III. CRS Status

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

1. Custodial Institution - any entity that holds, as a substantial portion of its business, Financial Assets for the account of others. See Annex for definition of "substantial portion" (term is not defined on Page-3).
2. Depository Institution - An entity that accepts deposits in the ordinary course of a banking or similar business.

3. Investment Entity - any Entity that either:

a) primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:

i) trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading; ii) individual and collective portfolio management; or iii) otherwise investing, administering, or managing Financial Assets or money on behalf of other persons; OR

b) the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets, if the Entity is managed by a Financial Institution.

4. Specified Insurance Company - any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

### Is the Investor a Financial Institution?

If "Yes" complete the Financial Institution certification

☐ Yes

☐ No

If "No" complete the Nonfinancial Entity certification

### Financial Institution (FI)

Is the entity an Investment Entity managed by an FI?

(See Financial Institution definition above - section 3(b))

☐ Yes (If any tax residence country provided is not a participating CRS jurisdiction, then complete the Controlling Persons Attachment.\*)

☐ No

\* According to CRS, an Investment Entity located in a non-participating jurisdiction has to be considered as a Passive NFE in respect to such non-participating jurisdiction.

### Nonfinancial Entity (NFE)

Select the category of NFE which applies to the entity.

See Annex for definitions of NFE categories. Select only single category.

If the category is "Passive NFE", then complete the Controlling Persons attachment.

☐ Governmental Entity, International Organisation, or Central Bank

☐ A corporation the stock of which is regularly traded on an established securities market (or entity related to such a corporation)

Name of Securities Market: \_\_\_\_\_

Name of Related Entity: \_\_\_\_\_

☐ A Start-up Company formed in the past 24 months

Please provide the date of the entity was organised: \_\_\_\_\_

☐ Other Active NFE (See Annex for other categories)

☐ Passive NFE (Complete Controlling Persons attachment)



## IV. FATCA Status

**U.S. Person** - A US citizen or resident alien, a corporation or partnership created or organized in the United States (i.e. any state within the U.S. or the District of Columbia) or under the laws of the United States, an estate (other than a foreign estate), a domestic trust if (i) a court within the United States is able to exercise primary supervision over the administration of the trust (court test), and (ii) one or more United States persons have the authority to control all substantial decisions of the trust (control test), or an estate the income of which, from sources without the United States which is not effectively connected to a U.S. trade or business, is includible in gross income for U.S. tax purposes.

**Specified U.S. Person** - Any U.S. Person other than:

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

### Is the Investor a U.S. Person?

If "Yes" complete the U.S. Person certification

☐ Yes

☐ No

If "No" complete the U.S. Person certification

#### U.S. Person

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

☐ Yes Provide a U.S. TIN below.

☐ No

U.S. Taxpayer Identification Number (TIN)

#### Non-U.S. Person

Select a classification that matches your FATCA status:  
See Annex for definitions of IGA categories.

Select only a single category.

If the category is Passive NFFE, then complete the Controlling Persons attachment.

☐ Participating FFI (Provide GIIN in Part I)

☐ Local/Partner Jurisdiction FFI (Provide GIIN in Part I)

☐ Deemed-Compliant FFI

Select deemed-compliant category:

☐ Trustee-Documented Trust (Provide GIIN and trustee name in Part I)

☐ Sponsored Investment Vehicle (Provide GIIN and sponsor's name in Part I)

☐ Registered-Deemed Compliant FFI (Provide GIIN in Part I)

☐ Other Deemed-Compliant Category

☐ Nonparticipating FFI

☐ Exempt Beneficial Owner

☐ Direct Reporting NFFE (Provide GIIN in Part I)

☐ Sponsored Direct Reporting NFFE (Provide GIIN and sponsor's name in Part I)

☐ A Start-up Company formed in the past 24 months  
Please provide the date of the entity was organised: \_\_\_\_\_

☐ Active NFFE (See Annex for other categories)

☐ Passive NFFE (Complete Controlling Persons attachment)

## V. Declarations and Signature

- I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing my/the Investor's relationship with the Fund setting out how the Fund may use and share the information supplied by me to the Fund.
- I hereby authorize the Fund, to the extent required under the Law of 24 July 2015 approving the Intergovernmental agreement between the Grand Duchy of Luxembourg and the United States concluded on 28 March 2014 (the "FATCA Law") and the Luxembourg Law implementing Directive 2014/107/EU on the Common Reporting Standard (the "CRS Law"), to report in the time and manner described by the applicable law to the tax authorities of the Grand Duchy of Luxembourg (or his/her authorized representative), the following information (the "Information"): (i) my/the Investor's last name, first name, date and place of birth, tax identification number, country of tax residence(s) and residence address, (ii) interest, dividends, income from certain insurance contracts or products, and other income generated with respect to assets held in the account or payments made with respect to the account, (iii) account balance or value at end of calendar year or immediately before closure when applicable, (iv) proceeds from the sale or redemption of property paid or credited to the account, (v) all other information required by applicable laws.
- I acknowledge that I/the Investor have/has been informed that the tax authorities of the Grand Duchy of Luxembourg (or his/her authorized representative) will automatically pass the Information on to the Participating Jurisdiction Tax Authority in which I/the Investor am/is resident for tax purposes and, in the case of an U.S. person (within the meaning of the definition above), to the U.S. Secretary of the Treasury (or his/her delegate) according to the terms of the applicable law.
- I acknowledge that, Brown Brothers Harriman, acting as data controller, shall process the Information in accordance with the provisions of the law of 2 August 2002 on the protection of individuals with regard to the processing of personal data (the "2002 Law") and that, according to the 2002 Law, it has the right of access to personal data, as well as the right to rectify such data.
- I undertake to advise the Fund promptly of any change in circumstances which causes the information contained herein to become incorrect and to provide the Fund with a suitably updated Certification within 30 days of such change in circumstances.
- I undertake to inform the Controlling Person(s) of the Entity, if any, of the processing of their information (provided in the Controlling Persons Attachment(s) which relate(s) to this declaration) and its communication to the tax authorities of the Grand Duchy of Luxembourg (or his/her authorized representative) when they are Reportable Person as per applicable laws.
- I certify that I am the Investor (or am authorised to sign for the Investor) of all the account(s) to which this form relates.
- I declare that all statements made on this form/in this declaration (and in any additional document/form, which relates to this declaration and that I may be required to provide) are, to the best of my knowledge and belief, true correct and complete.

Name of Signer

Signature

Capacity in which Signing

Date (DD/MM/YYYY)

# Controlling Persons

## Attachment

Please provide the information requested below on the Investor's Controlling Person(s) if you have indicated that the Investor is:  
a) for FATCA purposes a Passive NFFE, or  
b) for CRS purposes a Passive NFE or an investment entity managed by a financial institution with a tax residence in a non-CRS jurisdiction.

Controlling Persons - The natural persons who exercise control over an Entity. In the case of a trust, such term means the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term "Controlling Persons" must be interpreted in a manner consistent with the Financial Action Task Force Recommendations (See FATF Recommendation 10 – Customer Due Diligence).

This attachment is considered an integral part of the self-certification to which it is associated.  
If there is a change in Controlling Persons, please submit an updated attachment within 30 days.

Controlling Person	First Name			Family Name/Surname		
	Current Residence Address					
	City/Town	State/Province	Postal Code	Country (do not abbreviate)		
	Country of Tax Residence 1		Taxpayer Identification Number 1		Date of Birth (DD/MM/YYYY)	
	Country of Tax Residence 2		Taxpayer Identification Number 2		Town/City of Birth	
	Country of Tax Residence 3		Taxpayer Identification Number 3		Country of Birth	
	TIN Unavailable Explanation(s) – if TIN is not provided above, please provide an explanation.					
	Controlling Person Type	Legal Person: <input type="checkbox"/> Control by Ownership with ..... % of ownership <input type="checkbox"/> Control by Other Means <input type="checkbox"/> Senior Managing Official Legal Arrangement – Trust: <input type="checkbox"/> Settlor <input type="checkbox"/> Trustee <input type="checkbox"/> Protector <input type="checkbox"/> Beneficiary <input type="checkbox"/> Other Legal Arrangement – Other: <input type="checkbox"/> Settlor-Equivalent <input type="checkbox"/> Trustee-Equivalent <input type="checkbox"/> Protector-Equivalent <input type="checkbox"/> Beneficiary-Equivalent <input type="checkbox"/> Other-Equivalent				

Controlling Person	First Name			Family Name/Surname		
	Current Residence Address					
	City/Town	State/Province	Postal Code	Country (do not abbreviate)		
	Country of Tax Residence 1		Taxpayer Identification Number 1		Date of Birth (DD/MM/YYYY)	
	Country of Tax Residence 2		Taxpayer Identification Number 2		Town/City of Birth	
	Country of Tax Residence 3		Taxpayer Identification Number 3		Country of Birth	
	TIN Unavailable Explanation(s) – if TIN is not provided above, please provide an explanation.					
	Controlling Person Type	Legal Person: <input type="checkbox"/> Control by Ownership with ..... % of ownership <input type="checkbox"/> Control by Other Means <input type="checkbox"/> Senior Managing Official Legal Arrangement – Trust: <input type="checkbox"/> Settlor <input type="checkbox"/> Trustee <input type="checkbox"/> Protector <input type="checkbox"/> Beneficiary <input type="checkbox"/> Other Legal Arrangement – Other: <input type="checkbox"/> Settlor-Equivalent <input type="checkbox"/> Trustee-Equivalent <input type="checkbox"/> Protector-Equivalent <input type="checkbox"/> Beneficiary-Equivalent <input type="checkbox"/> Other-Equivalent				

Controlling Person	First Name			Family Name/Surname		
	Current Residence Address					
	City/Town	State/Province	Postal Code	Country (do not abbreviate)		
	Country of Tax Residence 1		Taxpayer Identification Number 1		Date of Birth (DD/MM/YYYY)	
	Country of Tax Residence 2		Taxpayer Identification Number 2		Town/City of Birth	
	Country of Tax Residence 3		Taxpayer Identification Number 3		Country of Birth	
	TIN Unavailable Explanation(s) – if TIN is not provided above, please provide an explanation.					
	Controlling Person Type	Legal Person: <input type="checkbox"/> Control by Ownership with ..... % of ownership <input type="checkbox"/> Control by Other Means <input type="checkbox"/> Senior Managing Official Legal Arrangement – Trust: <input type="checkbox"/> Settlor <input type="checkbox"/> Trustee <input type="checkbox"/> Protector <input type="checkbox"/> Beneficiary <input type="checkbox"/> Other Legal Arrangement – Other: <input type="checkbox"/> Settlor-Equivalent <input type="checkbox"/> Trustee-Equivalent <input type="checkbox"/> Protector-Equivalent <input type="checkbox"/> Beneficiary-Equivalent <input type="checkbox"/> Other-Equivalent				

Controlling Person	First Name			Family Name/Surname		
	Current Residence Address					
	City/Town	State/Province	Postal Code	Country (do not abbreviate)		
	Country of Tax Residence 1		Taxpayer Identification Number 1		Date of Birth (DD/MM/YYYY)	
	Country of Tax Residence 2		Taxpayer Identification Number 2		Town/City of Birth	
	Country of Tax Residence 3		Taxpayer Identification Number 3		Country of Birth	
	TIN Unavailable Explanation(s) – if TIN is not provided above, please provide an explanation.					
	Controlling Person Type	Legal Person: <input type="checkbox"/> Control by Ownership with ..... % of ownership <input type="checkbox"/> Control by Other Means <input type="checkbox"/> Senior Managing Official Legal Arrangement – Trust: <input type="checkbox"/> Settlor <input type="checkbox"/> Trustee <input type="checkbox"/> Protector <input type="checkbox"/> Beneficiary <input type="checkbox"/> Other Legal Arrangement – Other: <input type="checkbox"/> Settlor-Equivalent <input type="checkbox"/> Trustee-Equivalent <input type="checkbox"/> Protector-Equivalent <input type="checkbox"/> Beneficiary-Equivalent <input type="checkbox"/> Other-Equivalent				

\*If Investor has additional Controlling Persons, provide multiple Controlling Persons attachments.

# Annex

## CRS Definitions

### NFE CATEGORIES

#### NFEs

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

#### Active NFEs

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

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

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

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

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

#### Governmental Entity

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

#### International Organisation

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

#### Central Bank

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

#### Holding NFEs that are Members of a Nonfinancial Group

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

#### A Start-up Company formed in the past 24 months

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

#### NFE Liquidating or Emerging from Bankruptcy

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

#### Treasury Centers that are Members of a Nonfinancial Group

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

#### Non-Profit NFE

An NFE that meets the following criteria:

- 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;
- it is exempt from income tax in its jurisdiction of residence;
- it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- 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
- the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision.

#### Passive NFE

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

### ENTITY MANAGED BY ANOTHER FINANCIAL INSTITUTION

An Entity is "managed by" another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the following activities or operations: trading in money market instruments; foreign exchange; exchange, interest rate and index instruments; transferrable securities; or commodity futures trading.

An Entity only manages another Entity if it has discretionary authority to manage the other Entity's assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity that performs the above trading functions, if *any* of the managing Entities is such an Entity.

### PARTICIPATING CRS JURISDICTION

A jurisdiction with which an agreement is in place pursuant to which it will provide the information set out in the CRS.

A list of all participating jurisdictions can be found at: <http://www.oecd.org/tax/transparency/AEOL-commitments.pdf>

### GLOBAL INTERMEDIARY IDENTIFICATION NUMBER (GIIN)

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

---

# Annex

## FATCA Definitions - 1

---

### FATCA STATUS – FINANCIAL INSTITUTION

#### Participating FFI

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

#### Local/Partner Jurisdiction FFI

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

#### Trustee-Documented Trust

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

#### Registered Deemed-Compliant FFI

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

#### Other Deemed-Compliant FFI

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

#### Nonparticipating FFI

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

#### Exempt Beneficial Owner

An entity in one of the following categories:

<i>Governmental Entity</i>	The government of a jurisdiction, any political subdivision of a jurisdiction (including a state, province, county, or municipality), or any wholly owned agency or instrumentality of a jurisdiction or of any one or more of the foregoing.
<i>International Organisation</i>	Any international organisation or wholly owned agency or instrumentality thereof. This category includes any intergovernmental organization (including a supranational organisation) (1) that is comprised primarily of governments; (2) that has in effect a headquarters or substantially similar agreement with the jurisdiction; and (3) the income of which does not inure to the benefit of private persons.
<i>Central Bank</i>	An institution that is by law or government sanction the principal authority, other than the government of the jurisdiction itself, issuing instruments intended to circulate as currency. Such an institution may include an instrumentality that is separate from the government of the jurisdiction, whether or not owned in whole or in part by the jurisdiction.
<i>Exempt Retirement Fund</i>	A retirement fund that meets one of the following categories under the applicable IGA: Treaty-Qualified Retirement Fund, Broad Participation Retirement Fund, Narrow Participation Retirement Fund, Pension Fund of an Exempt Beneficial Owner, or Investment Entity Wholly Owned by Exempt Beneficial Owners.
<i>Investment Entity Wholly Owned by Exempt BOs</i>	An Entity that is a Financial Institution solely because it is an Investment Entity, provided that each direct holder of an Equity Interest in the Entity is an exempt beneficial owner, and each direct holder of a debt interest in such Entity is either a Depository Institution (with respect to a loan made to such Entity) or an exempt beneficial owner.

#### Direct Reporting NFFE

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

#### Sponsored Direct Reporting NFFE

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



# Annex

## FATCA Definitions - 2

### FATCA STATUS – NFFE

#### NFFEs

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

#### Active NFFEs

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

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

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

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

##### Regularly Traded

Meaningful volume of trading with respect to the stock on an on-going basis.

##### Established Securities Market

An exchange that is officially recognised and supervised by a governmental authority in which the market is located and that has a meaningful annual value of shares traded on the exchange.

##### 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% of the vote and value in an Entity.

#### Excepted Territory NFFE

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.

#### Governmental Entity

The NFFE is a government (other than the U.S. government), a political subdivision of such government (which, for the avoidance of doubt, includes a state, province, county, or municipality), or a public body performing a function of such government or a political subdivision thereof, 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.

#### Holding NFFEs that are Members of a Nonfinancial Group

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

#### A Start-up Company formed in the past 24 months

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

#### NFFE Liquidating or Emerging from Bankruptcy

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

#### Treasury Centers that are Members of a Nonfinancial Group

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

#### Non-Profit NFFE

An NFFE that meets the following criteria:

- 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 NFFE's jurisdiction of residence or the NFFE's formation documents do not permit any income or assets of the NFFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFFE has purchased; and
- v) the applicable laws of the NFFE's jurisdiction of residence or the NFFE's formation documents require that, upon the NFFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFFE's jurisdiction of residence or any political subdivision.

#### Passive NFFE

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

# FATCA IGA & CRS Self-Certification Individual

## Please read before completing this form:

Tax authorities require the Fund to collect and report certain information about its investors' personal and financial data.

To enable The Fund to comply with its obligation to report to the relevant tax authorities, you are required to state the residency(ies) for tax purposes of the person(s) identified as the holder(s) of a Financial Account. On this form these persons are cumulatively referred to as the "Investor(s)". For joint accounts, each Investor should complete a separate certification.

## I. Investor Information

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

## II. Tax Residence

Please provide details for all jurisdictions in which the Investor is resident for tax purposes. If you have no residence for tax purposes then enter "none".

**Taxpayer Identification Number (TIN)** - A taxpayer identification number (TIN) or functional equivalent should be provided for each country of residence for tax purposes. A TIN is a unique combination of letters and/or numbers assigned to the individual by a jurisdiction, which is used to identify the Investor for the purposes of administering the tax laws of such jurisdiction. A TIN is also useful for identifying taxpayers who invest in other jurisdictions. While in some jurisdictions this may be a number that is specifically referred to as a TIN, some jurisdictions do not issue a TIN or may use other numbers (such as a social security/insurance number, citizen/personal identification/service code/number, etc.) to identify their residents for tax purposes. For further information, please refer to: [https://ec.europa.eu/taxation\\_customs/tin/tinByCountry.html](https://ec.europa.eu/taxation_customs/tin/tinByCountry.html)

Country of Tax Residence 1	Taxpayer Identification Number 1	TIN unavailable: <input type="checkbox"/>
Country of Tax Residence 2	Taxpayer Identification Number 1	TIN unavailable: <input type="checkbox"/>
Country of Tax Residence 2	Taxpayer Identification Number 1	TIN unavailable: <input type="checkbox"/>

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

☐ I certify the tax residence countries provided represent all countries in which I am considered a tax resident. Otherwise, I hereby attach a statement to this form containing the Country of Tax Residence and TIN for each additional country.

## Is the Investor a U.S. person?

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

☐ Yes ☐ No

If "Yes", the Investor's U.S. country of residence and U.S. tax identification number must be provided above as well as a duly completed and signed W-9 form.

## III. Declarations and Signature

- I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing my/the Investor's relationship with the Fund setting out how the Fund may use and share the information supplied by me to the Fund.
- I hereby authorize the Fund, to the extent required under the Law of 24 July 2015 approving the intergovernmental agreement between the Grand Duchy of Luxembourg and the United States concluded on 28 March 2014 (the "FATCA Law") and the Luxembourg Law implementing Directive 2014/107/EU on the Common Reporting Standard (the "CRS Law"), to report in the time and manner described by the applicable law to the tax authorities of the Grand Duchy of Luxembourg (or his/her authorized representative), the following information (the "Information"): (i) my/the Investor's last name, first name, date and place of birth, tax identification number, country of tax residence(s) and residence address, (ii) interest, dividends, income from certain insurance contracts or products, and other income generated with respect to assets held in the account or payments made with respect to the account, (iii) account balance or value at end of calendar year or immediately before closure when applicable, (iv) proceeds from the sale or redemption of property paid or credited to the account, (v) all other information required by applicable laws.
- I acknowledge that I/the Investor have/have been informed that the tax authorities of the Grand Duchy of Luxembourg (or his/her authorized representative) will automatically pass the Information on to the Participating Jurisdiction Tax Authority in which I/the Investor am/is resident for tax purposes and, in the case of an U.S. person (within the meaning of the definition above), to the U.S. Secretary of the Treasury (or his/her delegate) according to the terms of the applicable law.
- I acknowledge that, Brown Brothers Harriman, acting as data controller, shall process the Information in accordance with the provisions of the law of 2 August 2002 on the protection of individuals with regard to the processing of personal data (the "2002 Law") and that, according to the 2002 Law, it has the right of access to personal data, as well as the right to rectify such data.
- I undertake to advise the Fund promptly of any change in circumstances which causes the information contained herein to become incorrect and to provide the Fund with a suitably updated Certification within 30 days of such change in circumstances.
- I certify that I am the investor (or am authorised to sign for the investor) of all the account(s) to which this form relates.
- I declare that all statements made on this form/in this declaration (and in any additional document/form, which relates to this declaration and that I may be required to provide) are, to the best of my knowledge and belief, true correct and complete.

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