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| --- | --- | --- | --- | --- |
| To: | |  | Investor ( “Applicant”): | |
| The Bank of New York Mellon SA/NV, Luxembourg branch | |  | Company name | Enter Institution Name |
| Acting as Registrar and Transfer Agent for C WorldWide | |  | Address | Address line 1 |
| Vertigo Building – Polaris  2-4 rue Eugène Ruppert | |  |  | Address Line 2 |
| L-2453 Luxembourg | |  | Postcode /City | Enter Postcode |
| Luxembourg | |  | Country | Enter Country Name. |
|  |  |  |  |  |
| Fax | +352 342 080 9329 |  | Contact person | Enter the name of the contact |
| Email | [LUXMB-AML@bnymellon.com](mailto:LUXMB-AML@bnymellon.com) |  | Fax | Enter fax number |
|  |  |  | Telephone | Enter phone number |
|  |  |  | Email | Enter email address |
|  |  |  | Name of contact at C WorldWide | Enter contact person at CWW |

**The Original of this Agreement should be sent to address above upon initial subscription.**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | INITIAL INVESTMENT DETAILS | | | | | |
| **Fund Name** | |  |  |  |  |  |
| C WorldWide | |  |  |  |  | ☐ |

|  |  |
| --- | --- |
| INVESTOR BANK ACCOUNT DETAILS (for all types of transactions) | |
| Name of Bank | Enter name of the Bank |
| BIC | Enter BIC code |
| Name of Beneficiary | Enter Account Name |
| IBAN | Enter IBAN number |
| Payment Reference | Enter reference |

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| --- | --- | --- | --- |
| DETAILS OF INVESTOR | | | |
| Legal Form (Company/Partnership/Trust) | Enter Legal Form | | |
| Tax Identification Number | Enter TIN | | |
| Country of Tax Residence | Enter Country | | |
| The investor is an employee benefit plan | ☐ Yes ☐ No | |  |
| Regulated in an FATF/EU/EEA Country | ☐ Yes  ☐ No | Listed in an FATF/EU/EEA Country | ☐ Yes  ☐ No |

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| SETTLEMENT CONTACT (if different from investor details) | | | | |
| Please provide information for the appropriate party to contact regarding settlement and other notices. | | | | |
| Contact Name | Enter contact name |  |  |  |
| Company | Enter Company name |  |  |  |
| Address | Address Line 1 |  |  |  |
|  | Address Line 2 |  |  |  |
|  | Address Line 3 |  |  |  |
| Country | Country |  |  |  |
| E-mail / Telephone | Email address | | | Telephone |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| REPORTING | | | | | | | |
| **Confirmation of the Orders approval shall be dispatched to:** | | | | The Applicant  A third Party | | | |
| (If third party please provide details) | | | | | | | |
| Company Name | Enter Company name |  |  |  | | | |
| Address | Address Line 1 |  | Contact Name | Enter contact name | | | |
|  | Address Line 2 |  | Telephone | Telephone. | | | |
|  | Address Line 3 |  | Fax | Enter fax number | | | |
| Country | Country |  | Email (1) | Email address | | | |
| **Position statement dispatch method:** | | ☐ None ☐ Email (1) | | | | | ☐ Normal Post |
| **Position statements dispatch frequency:** | | ☐ Monthly ☐ Quarterly ☐ on demand | | | | | |
| **Position statements dispatch currency:** | | Choose a Currency | | | |  | |
| **Position statements shall be dispatched to:** | | ☐ The Applicant  ☐ A third Party | | |  | | |
| If third party please provide details | | | | | | | |
| Company Name | Enter Company name |  |  | |  | | |
| Address | Address Line 1 |  | Contact Name | | Enter contact name | | |
|  | Address Line 2 |  | Telephone | | Telephone. | | |
|  | Address Line 3 |  | Fax | | Enter fax number | | |
| Country | Country |  | Email (1) | | Email address | | |

1. In case the investor request to receive his/her contract notes, statements, etc by e-mail, he/she must fill in the Indemnity Letter in Appendix 2

|  |
| --- |
| IDENTITY DOCUMENTATION (Required for account opening) |
| **Commercial, financial or industrial companies:** |
| ☐ Certificate of incorporation, together with all certificates of incorporation upon change of name (if any) or extract from the applicable trade register, as appropriate (less than one month old); the following information shall be gathered from this document :   * exact and complete company name/denomination * legal form * address * directors |
| ☐ Certified true copy of articles of association or other relevant documentation |
| ☐ Original or certified true copy of latest annual audited report or financial statements describing the nature and purpose of the business of the entity |
| ☐ Original self-certified authorized signatories list with signature specimen stating who will operate the account, current and dated on company letterhead, not more than one year old |
| ☐ List of Company Representatives/Board of Directors/ authorized signatories and their certified true copy of IDs (or as a minimum certified true copy of IDs of authorized signatories) |
| ☐ Declaration of Ultimate Beneficial Ownership (DUBO) |
| ☐ Certified true copy of passport or identity card of the natural person having signed the DUBO |
| ☐ Confirmation of investment on own behalf (original) (please refer to section 6 below) |
| ☐ Proof of listing at the stock exchange (if listed on an official stock exchange) |
| ☐ Schedule of all shareholders of the company, and a certified true copy of identity cards or passports of those owning more than 25% of the shareholders’ capital (if not listed on an official stock exchange) |
| ☐ W8BENE / W9IMY |
| Please note that the Fund and/or its appointed Registrar and Transfer Agent (The Bank of New York Mellon SA/NV, Luxembourg branch) reserve the right to ask for complementary identification documents upon receipt of this application form. |

All original certified true copies of the identification documents and the list of authorised signatories referred to above must be sent directly to the Registrar and Transfer Agent.

Certification may be made either by notary, public authority or a financial institution subject to equivalent regulation concerning the fight against money laundering and terrorist financing.

|  |
| --- |
| DECLARATION |

I the signatory and Investor, confirm that I have received and am fully acquainted with the latest versions of the Prospectus, which were furnished to me, including:

1. Disclaimer Section of the Prospectus;
2. Section *Issue of Units, Redemption of Units and Market Timing Policy* of the Prospectus providing that requests to subscribe to the *units* of the Fund may be rejected when they are considered as representing a pattern of market timing activity;
3. *Risk Warning* paragraph in Section *Objective and Investment Policy of the Sub-Funds and Sub-Fund particulars* of the Prospectus;
4. Section *Net Asset Value* of the Prospectus, providing that the calculation of the Net Asset Value may be suspended , and
5. Section *Charges and Expenses* of the Prospectus.

☐ Tick box to confirm

I authorise the Registrar and Transfer Agent to accept and execute any future instructions received by fax until written notice of the contrary. The applicant will assume all risks e.g. those arising from an error in communication or comprehension as well as those arising from fraud, resulting from the use of this communication means and relieve the Registrar and Transfer Agent from any and all responsibility in this respect.

☐ Tick box to confirm

I understand that any instructions received by or on behalf of the Fund after the cut off time mentioned in the Offering Documents will be carried out at the price calculated at the next dealing day.

☐ Tick box to confirm

I have been informed that I will, directly or indirectly, bear several fees, costs, charges and expenses associated with an investment in the Fund.

☐ Tick box to confirm

I understand that the Registrar and Transfer Agent reserves the right in its sole discretion to reject any future instruction in whole or in part.

☐ Tick box to confirm

I am not a US Person within the meaning of Regulation S of the United States Securities Acts and that I am not acting for or on behalf, whether directly or indirectly of a US Person. I represent that I will not offer or sell the Shares/Units (i) to the public in any jurisdiction and (ii) to US Persons or to persons residing in the US.

☐ Tick box to confirm

I will duly complete the documents for a physical person or legal entity beneficial owners as will be provided to us by the service provider of the Fund and provide all other documents necessary for the Registrar and Transfer Agent of the Fund to assess my quality as investor in the Fund, as the case may be, and as required under Luxembourg laws and regulations (including those attached hereto) and in particular confirm that (tick one of the following):

☐ Tick box to confirm

I herewith confirm that I’m investing into the above-named Fund (please tick the appropriate box):

☐ on my own behalf, investing my own assets not in favour of a third party

☐ on behalf of (a) Third Party(ies), investing the assets from my underlying client(s). I furthermore confirm that the account reflects:

☐ a pooled account (reflecting a pool of underlying clients typically with a generic designation such as “Client account” or with a designation that makes reference to a region, product or multiple specific customers.

☐ a segregated/distinctive account (a specific account for a single underlying third party)

In such case, please select either one option below:

☐ the designation of the account will refer to the underlying client name

☐ the designation of the account is coded (the designation contains an internal reference, numbers or combination of letters which do not allow an external party to identify the underlying client).

Economic origin of the monies invested

1. Where investing in my own name and on my own behalf, I declare that investments in relation with the above-named Fund originate from the following source (please tick the right choice)

☐ Savings income (please describe) Details: Please enter details

☐ Inheritance (please describe) Details: Please enter details

☐ Sale of real estate/asset (please describe) Details: Please enter details

☐ Business activities Details: Please enter details

☐ Revenue from business activities Details: Please enter details

☐ Company sale Details: Please enter details

☐ Government earnings Details: Please enter details

☐ Treasury investment (Corporate) Details: Please enter details

☐ Other (please describe) Details: Please enter details

Please describe the nature of the products, services sold by your company and the delivery channels:

Details: Please enter details here

Please describe the intended nature and purpose of the investment in the fund:

Details: Please enter details here

Main country of origin of the funds invested: Please enter country names here

Signature of the Account Holder[[1]](#footnote-1): ……………………………………………………………

Print Name: Name of signing person

Date: Enter date of signature

City: Enter place of signature

Capacity: Enter capacity of signing person

1. Where investing in my own name but on behalf of third party, I declare that investments in relation with the above-named Fund originate from the following source (please tick the right choice)

☐ Retail Customers Please tick of High Net Worth Customers ☐ Details: Please enter details

☐ Institutional Customers Details: Please enter details

☐ Other (please describe)

Main country of origin of client base: Please enter country names here

Signature of the Account Holder[[2]](#footnote-2): ……………………………………………………………

Print Name: Name of signing person

Date: Enter date of signature

City: Enter place of signature

Capacity: Enter capacity of signing person

Expected volumes and frequency of transactions or total commitment:

1. We declare that:

* the expected frequency of transactions is (please tick the right box):

☐ Single transaction

☐ Weekly

☐ Monthly

☐ Quarterly

☐ Yearly

☐ Sporadic

* the expected volume of transactions is:

By transactions (please tick the right box):

☐ Up to €50.000 (or equivalent)

☐ between €50.000 and €100.000 (or equivalent)

☐ over €100.000 (or equivalent)

Expected total commitment (please tick the right box):

☐ Less than €100.000 (or equivalent)

☐ between €100.000 and €500.000 (or equivalent)

☐ Over €500.000 (or equivalent)

Signature of the Account Holder[[3]](#footnote-3): ……………………………………………………………

Print Name: Name of signing person

Date: Enter date of signature

City: Enter place of signature

Capacity: Enter capacity of signing person

I confirm that I know that the intermediary is the financial company through which the investor submits his application form and who will forward the application form to The Bank of New York Mellon SA/NV, Luxembourg branch

The intermediary is also transmitting transaction orders to The Bank of New York Mellon SA/NV, Luxembourg branch. on behalf of the account holder.

1. Company name: Enter Company Name
2. Address: Enter address

Post Code Enter Post Code

City: Enter City

Country: Enter Country Name

Intermediary Signature (authorized signatory):

Intermediary Stamp:

☐ If no intermediary is used, please tick the box

I confirm that I understand that further details or documentation may be required prior to acceptance of this application.

☐ Tick box to confirm

I will promptly provide to the Fund information, which the fund may reasonably request in order to comply with relevant laws and regulations relating to money laundering. I hereby expressly instruct and authorise the Fund to transfer such information, including personal data, to other legal entities if such transfer is necessary to enable the fund to fulfil its legal and contractual duties.

☐ Tick box to confirm

I acknowledge the following section 10 - PERSONAL DATA, PROCESSING AND DISCLOSING OF DATA EX "General Data Protection Regulation UE 2016/79 (or "GDPR”) and agree to ensure that such notice is made available and brought to the attention of any individual connected with me whose personal information is provided as a consequence of an investment in the fund managed by CWFM.

☐ Tick box to confirm

|  |
| --- |
| ULTIMATE BENEFICIAL OWNER(S) |

If the application form is in the name of the institution, please disclose if there is any beneficial owner.

Please confirm whether there is none:

These persons are the ultimate beneficial owner of the account opened in C WorldWide:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Name** | **Date of birth** | **Place of birth** | **Nationality** | **Residence address** |
| Enter Name | Enter Birthdate | Enter Place of birth | Enter Nationality | Enter Address |
| Enter Name | Enter Birthdate | Enter Place of birth | Enter Nationality | Enter Address |
| Enter Name | Enter Birthdate | Enter Place of birth | Enter Nationality | Enter Address |
| Enter Name | Enter Birthdate | Enter Place of birth | Enter Nationality | Enter Address |
| Enter Name | Enter Birthdate | Enter Place of birth | Enter Nationality | Enter Address |
| Enter Name | Enter Birthdate | Enter Place of birth | Enter Nationality | Enter Address |

Please note that depending on the risk classification of the investing entity, for each individual named above, certified true copy of ID (e.g. national card, Passport, driving licence) and certified true copy of a recent proof of residence (no later than 6 months) might be required.

DECLARATION OF ULTIMATE BENEFICIAL OWNERSHIP (one for each person)

I declare in connection with the opening of the account in C WorldWide incorporated under the laws of the Grand Duchy of Luxembourg that:

1. I will be the ultimate beneficial owner of the account opened in C WorldWide through my direct holding in C WorldWide.
2. The funds to be invested in C WorldWide by myself are not proceeds from drugs trafficking or from any other activities that might constitute a breach of article 506-1 of the Luxembourg Criminal Code. The funds invested will not serve the purpose of prohibited financing of terrorism as defined by article 135-5 of the Luxembourg Criminal Code.
3. I confirm that neither I, nor my parents, nor my spouse or any person assimilated to a spouse, nor my children and/or their spouses, am or are a “person entrusted with an important public function” within the meaning of the Luxembourg law of 17 July 2008, that is, I or they am or are presently not: - head of State, head of Government, minister, delegate minister or secretary of state to any Government, - member of any Parliament, - member of any Supreme, Constitutional or other High Court whose decisions are final and not subject to any further appeal, - member of any court of accounts, or director with any Central Bank, - ambassador, diplomatic agent or higher rank officer of Armed Forces, - member of any supervisory, management or administrative board of any public enterprise.
4. I confirm that the attached documents supplied to The Bank of New York Mellon SA/NV, Luxembourg branch, (the “Registrar and Transfer agent”), are up to date and accurate in all respects.

I undertake to inform promptly the Registrar and Transfer Agent with offices at

The Bank of New York Mellon SA/NV, Luxembourg branch

Vertigo Building – Polaris

2-4 rue Eugène Ruppert

L-2453 Luxembourg

Luxembourg

of any change in the information and declarations given above.

This declaration is made pursuant to the law of November 12, 2004, as amended, on the prevention of money-laundering and the financing of terrorism, transposing directive 2001/97/CE of the European Parliament and of the Council of December 4, 2001 and modifying directive 91/308/CEE of the Council on the prevention of the use of the financial system for the purpose of the laundering of capital and amending various laws, and the declaration can only be disclosed to third parties within the framework of the above mentioned law.

So done in Enter Place On Enter date.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature

Name (please print): Enter Name

Confirmation of certain AML/CTF controls regarding individuals in the authorized signatory list(s)/certificate of incumbency (section only applicable to subscribing entities which are supervised in an AML equivalent country for the purposes of Anti-Money Laundering and Countering the Financing of Terrorism)

☐ I/We, the undersigned, confirm that the subscribing entity (the “Entity”) is supervised in an AML equivalent country for the purposes of Anti-Money Laundering and Countering the Financing of Terrorism (“AML/CTF”), and hereby make the representations and warranties listed hereafter regarding the names listed in our authorized signatory list / certificate of incumbency:

* To meet its AML/CTF obligations, the Entity has implemented and maintain an AML/CTF policy that is applicable to all newly hired and existing employees, including all persons included in the authorized signatory list(s) / certificate of incumbency provided, as well as the members of the management bodies and authorised management of the Entity, branches and majority-owned subsidiaries of the Entity (the “Employees”);
* The Entity provides to Employees initial and ongoing AML/CTF training and awareness-raising programmes adapted to the participants needs;
* The Entity has established an appropriate selection process to determine the adequate standing of newly hired Employees;
* Each Employee fulfils the criteria of adequate professional standing and experience according to the risk of money laundering and terrorist financing related to the duties and functions to be carried out;
* The Entity carries out initial and ongoing screening of the names of Employees against sanctions lists, negative news and the identification of Politically Exposed Persons (“PEP”).

Upon request, the Entity agrees to provide all necessary identification and verification information and documents to enable The Bank of New York Mellon SA/NV, Luxembourg branch to satisfy to its AML/CTF obligations. The Entity confirms that the above representations and warranties also apply to all subsequent update of the Entity’s authorized signatory list(s) / certificate of incumbency and that The Bank of New York Mellon SA/NV, Luxembourg branch will be informed in case the above representations cease to apply.

Signed in Enter Place on Enter date.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature

Title: Enter Title

Name: Enter Name

DISCLAIMER

The Fund or its agents reserves the right to refuse or to reject any identification document supplied in accordance with the instructions and conditions set out in this agreement and to refuse or to reject opening any account or completing any transaction relating to the application by the undersigned where, in its reasonable opinion, the relevant identification documents have not been provided or the relevant identification procedures complied with.

The Fund or its agents may at any time (acting reasonably) request that further and/or additional documents be supplied to it in connection with the verification of the identity of applicant and the ongoing application of anti-money laundering procedures and regulations to the Fund and for the updating of its records in this regard.

Failure by the undersigned to provide promptly upon reasonable request by the Fund or its agents any document requested by it in accordance with this annex may result in the entry of the undersigned to the register of Share/Unit holders of the Fund and the payment of any distribution to the undersigned being delayed until such documentation is provided in such form as the Management Company/ Fund or its agents may in its absolute discretion accept.

Signed in Enter Place on Enter date.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature

Title: Enter Title

Name: Enter Name

PROCESSING AND DISCLOSING OF DATA EX "General Data Protection Regulation UE 2016/79 (or "GDPR ")

This notice sets out how C WorldWide Fund Management S.A. (CWFM) will process personal information (as a Controller as defined in the Regulation). It outlines CWFM’s data protection obligations and your data protection rights as they relate to your investment in the fund we manage under the EU data protection regime introduced by the General Data Protection Regulation (Regulation 2016/679) (the “Regulation”).

**Investors should ensure that this notice is made available and brought to the attention of any individual connected with them whose personal information is provided as a consequence of an investment in the fund we manage.**

Where your details are provided then CWFM, acting as a Controller, may itself (or through a third party such as The Bank of New York Mellon SA/NV, Luxembourg branch, acting in its capacity as CWFM’s registrar and transfer agent) process your personal information, or that of individuals connected with you as an investor (for example directors, trustees, employees, representatives, shareholders, investors, clients, beneficial owners or agents). Personal information includes, but is not restricted to, data such as name, residential address, email address, place of birth, date of birth, bank account details and details relating to investment activity. In connection with this, please note the following:

1. **Processing Personal Data**

CWFM may collect, hold, use and disclose (‘process’) information about individuals (both individuals and third-party representatives) which may constitute personal data under the GDPR.

* 1. Source of Personal Data

CWFM collects Personal Data, subject to applicable law, from a variety of sources as follows:

* when you provide data to us (e.g., where you contact us via email or telephone, or by any other means);
* in the ordinary course of the relationship with you (e.g., in the course of managing transactions or investment in our funds);
* through the financial advisor or dealer that intermediates the operation;
* when you access our website. When you visit a Site, your device and browser may automatically disclose certain information (such as device type, operating system, browser type, browser settings, IP address, language settings, dates and times of connecting to a Site and other technical communications information), some of which may constitute Personal Data.
  1. Categories of personal data processed

Personal Data may contain, including but not limited to:

* identification data, for example: Name, identification number/social security number, details from the passport such as the passport number, and further information including photograph, date and place of birth.
* contact data (address, telephone number, email address), sample signature;
* bank account details;
* bank statements and payment instructions;
* information relating to the investor’s subscription in the Fund as well as to redemptions, including transactions data;
* proof of the investor’s eligibility to purchase units in the Fund;
* revenue;
* wealth and its source;
* telephonic or electronic recordings; and
* information used in “cookies” and similar technologies on websites, mobile applications and in emails to recognize a Data Subject, remembering the respective Data Subject’s preferences.
  1. Purpose of processing Personal Data

Personal data will be processed for the following purposes:

* managing and administrating holdings of investors in the Fund on an on-going basis;
* to ensure the ability of the Management Company to perform the obligations under the subscription agreement, the Fund’s constitutional documentation and further documents which together form the basis of the investor’s contractual relationship with the Management Company (where applicable), and certain required pre-contractual steps.
* operational purposes and statistical analysis (including behaviour analysis for anti-money laundering (“AML”) assessment);
* processing certain information about the investor or the investor’s directors, officers and employees and beneficial owners (if applicable) in order to carry out AML checks and related actions which the Management Company considers appropriate to meet any legal obligations imposed on the Management Company relating to the prevention of fraud, money laundering, terrorist financing, bribery, corruption, tax evasion and to prevent the provision of financial and other services to persons who may be subject to economic or trade sanctions, on an on-going basis, in accordance with the Management Company's AML procedures. In order to conduct due diligence, the Management Company, or the Registrar and Transfer agent acting on its behalf may also screen against publicly available government and/or law enforcement agency sanctions lists;
* to report tax related information to tax authorities in order to comply with a legal obligation;
* to update the shareholder/unitholder register of the Fund;
* to update and maintain records regarding subscriptions and / or redemptions in the Fund;
* to provide the investor with information about products and services which may be of interest to the, and which processing is necessary to perform a relevant contract with the investor;
* to retain AML records of individuals to assist with subsequent screening of them, including in relation to investment in other funds;
* to disclose information to a governmental, tax or regulatory body, financial market, broker or other intermediaries, counterparties, court, auditors or other third parties and to conduct compliance activities, where the Management Company considers this to be in the Fund’s best interest, or the interest of another person, but where such disclosure is not required by the laws of the European Union member states;
* where this is in the legitimate interests of the Management Company to manage and administer the Fund’s business and to provide information to its service providers to allow them to comply with their legal and regulatory obligations, especially where these derive from the laws of countries outside the European Economic Area (“EEA”);
* to establish, exercise or defend legal claims and in order to protect and enforce the Management Company’s rights, property, or safety, or to assist the investors in the Fund or others to so the same, and to investigate and respond to any complaints and disputes; and
* to comply with any applicable law and regulatory requirements, including for instance any regulatory or legal tax reporting requirements, auditing or financial reporting requirements, or disclosure requirements from regulatory, tax or other governmental or public authorities.

1. **Disclosure of Personal Data to third parties and International Transfer of Data**

By providing us personal data, you accept that your personal data be processed by us for the purposes described in this Privacy Notice.

The Personal and Confidential Data may be shared by the Management Company in compliance with and within the limits of the Data Protection Laws with the following categories of third parties for the following reasons. The Management Company requires that such third parties agree to process such Personal and Confidential Data based on given instructions and requirements consistent with this prospectus and with the relevant service provider agreements.

* the Registrar and Transfer Agent, Distributor/sub-distributor, and Information Technology providers, and such of their affiliates and other sub-processors as may be necessary for the aforementioned categories of service providers to provide their services;
* Regulatory or tax authorities, governmental or law enforcement agencies, and other governmental or public agencies or authorities, in order to comply with legal or regulatory obligations or at their request;
* advisors (e.g. auditors, legal counsel and tax advisors) to the Management Company in relation or in connection with the investors’ investment in the Fund;
* banking institutions and other financial service providers to the Fund.

The above third parties may use the services of their affiliates or service providers to process the investors’ Personal Data where necessary or appropriate. The Management Company requires that third parties processing Personal Data on behalf of the Management Company agree by contract to process the Personal Data appropriately and based on given instructions and requirements consistent with this prospectus and the relevant service provider agreement.

The transfer of Personal Data to third parties set out above may involve the transfer of data to third countries outside of the EEA. Such countries may not have a comparable level of data protection as the investor’s jurisdiction. When Personal Data is transferred to countries which are not deemed as equivalent in terms of Data Protection Laws, it is legally required that the Management Company, the Registrar and Transfer Agent or any other agent provides for appropriate safeguards in order to ensure the appropriate protection of the investors’ Personal Data and Confidential information.

The investor is informed that the Registrar and Transfer agent will, in the scope of the delegation of data processing activities, as part of its Transfer and Registrar Agent duties, enter into outsourcing arrangements with third party service providers in- or outside the THE BANK OF NEW YORK MELLON SA/NV, LUXEMBOURG BRANCH group (the Sub-contractors). As part of those outsourcing arrangement, THE BANK OF NEW YORK MELLON SA/NV, LUXEMBOURG BRANCH may be required to disclose and transfer personal and confidential information and documents about the investor and individuals related to the investor (the Related Individuals) (the Data transfer) (such as identification data – including the investor and/or the Related Individual’s name, address, national identifiers, date and country of birth, etc. – account information, contractual and other documentation and transaction information) (the Confidential Information) to the Sub-contractors. In accordance with Luxembourg law, THE BANK OF NEW YORK MELLON SA/NV, LUXEMBOURG BRANCH is due to provide a certain level of information about those outsourcing arrangements to C WorldWide which, in turn, must be provided by C WorldWide to the investors.

Confidential Information may be transferred to Sub-contractors established in countries where professional secrecy or confidentiality obligations are not equivalent to the Luxembourg professional secrecy obligations applicable to THE BANK OF NEW YORK MELLON SA/NV, LUXEMBOURG BRANCH. In any event, THE BANK OF NEW YORK MELLON SA/NV, LUXEMBOURG BRANCH is legally bound to, and has committed to C WorldWide that it will enter into outsourcing arrangements with Sub-contractors which are either subject to professional secrecy obligations by application of law or which will be contractually bound to comply with the Data Protection Luxembourg Laws. Investors may obtain a copy of the mentioned agreements by contacting the following email address: [Funds\_GDPR@cww.lu](mailto:Funds_GDPR@cww.lu).

THE BANK OF NEW YORK MELLON SA/NV, LUXEMBOURG BRANCH further committed to C WorldWide that it will take reasonable technical and organisational measures to ensure the confidentiality of the Confidential Information subject to the Data Transfer and to protect Confidential Information against unauthorised processing. Confidential Information will therefore only be accessible to a limited number of persons within the relevant Sub-contractor, on “a need to know” basis and following the principle of the “least privilege”. Unless otherwise authorised/required by law, or in order to comply with requests from national or foreign regulatory authorities or law enforcement authorities, the relevant Confidential Information will not be transferred to entities other than the Sub-contractors.

When sharing Personal Data with third parties located in third countries, as laid out above, the Management Company and the Registrar and Transfer Agent will always do this in a way permissible under GDPR rules.

By subscribing in C Worldwide, the investor has consented and agreed to the communication of the Confidential Information by THE BANK OF NEW YORK MELLON SA/NV, LUXEMBOURG BRANCH to the Sub-contractors.

A description of the purposes of the said outsourcing arrangements, the Confidential Information that may be transferred to Sub-contractors thereunder, as well as the name of the service provider and the country where those Sub-contractors are located is therefore set out in the Privacy and Confidentiality policy available on the website of C WorldWide Fund Management S.A., [privacy-and-confidentiality-policy-v3-1-2020.pdf (cww.lu)](https://cww.lu/media/ifshqkvn/privacy-and-confidentiality-policy-v3-1-2020.pdf).

1. **Retention period**

The Management Company takes every reasonable step to ensure that the investors’ (and related Data Subjects’) Personal Data are only processed for the minimum period necessary for the purposes set out in this prospectus.

The Personal Data of investors and their related parties, where applicable, will be retained for a maximum duration of up to five (5) years following the end of the business relationship between the respective investor and the Management Company.

Personal Data may be retained for a longer duration if this is required under applicable law, or by a regulatory or tax authority, a law enforcement agency or other governmental or public body, or considered necessary in order to allow the Management Company and the Fund’s key service providers or their affiliates to comply with their legal obligations.

Once the period referred to above has expired, to the extent that this is applicable, the following actions will be carried out, at the respective Data Subject’s choice:

* permanent deletion or destruction of the relevant Personal Data; or
* return of the Personal Data to the respective Data Subject.

1. **Data Subject Rights**

Under certain conditions set out by the Data Protection Laws and/or by applicable guidelines, regulations, recommendations, circulars and requirements issued by any local or European competent authority, such as the Luxembourg data protection authority (the Commission Nationale pour la Protection des Données – CNPD) or the European Data Protection Board, each Data Subject has the following rights:

* Right to access his/her Personal Data and to know, as the case may be, the source from which his/her Personal Data originates and whether it originates from publicly accessible sources.;
* Right to have the Personal Data rectified or corrected if he / she deems the Personal Data incomplete or incorrect;
* Right to restrict the use of his/her Personal Data;
* Right to request that his/her Personal Data be erased, unless there is a legitimate reason to justify storing it;
* Right to object to processing of his/her Personal Data, unless a legitimate reason prevails over his/her interests and rights;
* Right to data portability (in certain specific circumstances), i.e. the right to receive the Personal Data in a structured format.

Further details regarding the above rights are provided for in Chapter III of the GDPR and in particular Articles 15 to 21 thereof.

Where the Management Company requires investors’ personal information in order to comply with AML or other legal or regulatory requirements, failure to provide this information will result in the Management not being able to accept the investor’s investment in the Fund.

1. **Complaints**

You have the right to lodge a complaint with a supervisory authority.

[Complaint form - Individuals - National Data Protection Commission - Luxembourg (public.lu)](https://cnpd.public.lu/en/particuliers/faire-valoir/formulaire-plainte.html)

Commission nationale pour la protection des données

Service des plaintes

1, avenue du Rock’n’Roll

L-4361 Esch-sur-Alzette

1. **How to contact us**

If you have any questions about our use of your personal data, please contact us at [Funds\_GDPR@cww.lu](mailto:Funds_GDPR@cww.lu).

Disclosure of Conflict of Interests

In compliance with art. 36.2 of the COMMISSION DELEGATED REGULATION (EU) No 231/2013 of 19 December 2012, C WorldWide Fund Management S.A. (CWFM) informs you that you can find the Conflict of Interests framework describing how CWFM deals with conflicts of interest and what organisational and administrative arrangements it has made to manage conflicts of interest, under the following web address:

[iii-conflicts-of-interest-policy-cww-2023.pdf](https://cww.lu/media/fiyk4vau/iii-conflicts-of-interest-policy-cww-2023.pdf)

I acknowledge and agree that CWFM provides me with the required information by means of its website.

☐ Tick box to confirm

CRS and FATCA SELF CERTIFICATION

Regulations based on the OECD Common Reporting Standard (“CRS”) *and* U.S. Foreign Account Tax Compliance Act (FATCA) require The Bank of New York Mellon SA/NV, Luxembourg branch to collect and report certain information about an account holder’s tax residence*.* If your tax residence (or the account holder, if you are completing the form on their behalf) is located outside of the country where the FI maintaining the account is located, we may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to the tax authorities in the country where the FI is located.

If you have any questions about your tax residence, please contact your tax advisor. Alternatively, please consult OECD website to help determine your tax residence: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency>

**For FATCA related questions please consult your tax advisor or IRS website**: [**www.irs.gov/Businesses/Corporations/Foreign Account-Tax-Compliance-Act-FATCA**](http://www.irs.gov/Businesses/Corporations/Foreign%20Account-Tax-Compliance-Act-FATCA)

Please complete all sections below as directed, referring to the explanatory notes in the Appendices to this form for key definitions.

Notes:

* Joint holders should each complete a separate Entity Self-Certification;
* Appendix 1 – General, FATCA and CRS Notes – will provide definitions and instructions to complete the following sections
* Where the Account Holder is a Passive NFE, or an Investment Entity located in a Non-Participating Jurisdiction managed by another Financial Institution—Please provide information on the natural person(s) who exercise control over the Account Holder (individuals referred to as “Controlling Person(s)”) in section “Controlling Person identification” of this document or by completing an “Individual self-certification form” for each Controlling Person.

**Account holder identification**

1. Name (\*)

|  |  |
| --- | --- |
| Legal name of entity/branch[[4]](#footnote-4)  Enter Name | Account Reference (if Entity already has an existing account with THE BANK OF NEW YORK MELLON SA/NV, LUXEMBOURG BRANCH)  Enter Account Reference |

1. Country

|  |
| --- |
| Country of incorporation/organisation  Enter Country Name |

1. Current registered address (\*)

|  |  |
| --- | --- |
| Number  Enter Street Number | Street  Enter Street Name |
| Postal Code  Enter Postcode | City  Enter City Name |

|  |
| --- |
| Country  Enter Country Name |

1. Mailing address if different from above

|  |  |
| --- | --- |
| Number  Enter Street Number | Street  Enter Street Number |
| Postal Code  Enter Street Number | City  Enter Street Number |

|  |
| --- |
| Country  Enter Street Number |

1. Email address

|  |
| --- |
| Enter Email Address |

(\*) Mandatory fields

**FATCA Classification**

1. **U.S. Person**

Please tick and complete as appropriate.

☐ The Entity is a Specified U.S. Person and the Entity’s U.S. Federal Taxpayer Identification Number (U.S. EIN) is as follows:

U.S. EIN: Enter EIN

☐ The Entity is a U.S. Person but not a Specified U.S. Person and the Entity’s U.S. Federal Taxpayer Identification Number (U.S.EIN) is as follows:

U.S. EIN: Enter EIN

If the Entity is a U.S. Person but not a Specified U.S. Person, please provide us with the applicable W-9 Form (available on the IRS website)

Please proceed to section 2.2 if Entity is not a U.S. Person.

Please proceed to section 2.3 if non-U.S. Entity is not a Financial Institution.

1. **Financial Institution**

Please tick and complete as appropriate. You might refer to FATCA classification notes in Appendix 11 or to [www.irs.gov/Businesses/Corporations/Foreign-Account-Tax-Compliance-Act-FATCA](http://www.irs.gov/Businesses/Corporations/Foreign-Account-Tax-Compliance-Act-FATCA)

Is the entity a custodial institution, a depository institution, an investment entity or an insurance company that offers insurance contracts with an investment component or annuity contracts?

**YES** ☐ **NO** ☐ (If no, please proceed to the following section)

**Select from one of the options below as a Foreign (Non-U.S.) Financial Institution (FFI):**

☐ Reporting Model 1 FFI ☐ Reporting Model 2 FFI

☐ Participating FFI

☐ Registered Deemed Compliant FFI (other than Reporting Model 1 FFI or sponsored FFI)

A list of the Partner Jurisdictions is available on the U.S. Treasury’s website: <http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-archive.aspx>

Please specify your registration level:

☐ Legal Fund Level (Please provide GIIN for your Fund)

☐ Sub-Fund Level (Please provide GIIN for each of your existing sub-funds)

Global Intermediary Identification Number (GIIN): Enter GIIN Number.

**If you are a Financial Institution but do not have a GIIN, please tick one of the below reasons:**

☐ Sponsored FFI (IGA Country), please specify:

* Sponsoring Legal Entity’s name Enter Name
* Sponsoring Legal Entity’s address Enter Name
* Sponsoring Entity GIIN: Enter GIIN

☐ Non-Participating Foreign (Non-US) Financial Institution (NPFI)

☐ Non-Reporting IGA Foreign (Non-US) Financial Institution. Please specify the IGA country and the category applicable:

☐ Exempt Beneficial Owner. Please specify the type of Exempt Beneficial Owner that the Entity is:

☐ Government Organization ☐ Central Bank ☐ Exempt Retirement Fund

☐ International Organization ☐ Entity wholly owned by an Exempt Beneficial Owner(s)

☐ Other (Please specify)

**If “Other” box is checked, please provide us with the applicable W-8 form as available on the IRS website at** [**www.irs.gov**](http://www.irs.gov)**.**

1. **Non-Financial Institution**

If you are not a Financial Institution, please confirm the Entity’s FATCA status below:

☐ Active Non-Financial Foreign (Non-U.S.) Entity (NFFE)

☐ Passive Non-Financial Foreign (Non-U.S.) Entity (NFFE)

**Please provide required detail for Controlling Persons in the following dedicated section.**

☐ Other, please specify: Click or tap here to enter text.

**If “Other” box is checked, please provide us with the applicable W-8 form as available on the IRS website at** [**www.irs.gov**](http://www.irs.gov)**.**

**CRS Classification**

* **Entity type classification**
* **Please tick and complete as appropriate. You might refer to CRS classification notes** **in Appendix 1.**

|  |  |
| --- | --- |
|  | **I- FINANCIAL INSTITUTION (FI)** |
| ☐ | Investment Entity with tax residence in non-participating jurisdiction and managed by another FI (please fill in Section 4) |
| ☐ | Other Investment Entity |
| ☐ | Financial Institution other than above Investment Entity (Depository Institution, Custodial Institution, Specified Insurance Company) |
| ☐ | Financial Institution Non Reporting according to your local jurisdiction legislation where you are resident (enter precise category below) |
|  | **II- NON FINANCIAL ENTITY (NFE)** |
| ☐ | Active Non Financial Entity - Corporation that is regularly traded or an affiliate of such corporation |
| ☐ | Active Non Financial Entity - Governmental Entity or Central Bank |
| ☐ | Active Non Financial Entity - International Organisation |
| ☐ | Active Non-Financial Entity other than above Active Non Financial Entity classifications |
| ☐ | Passive Non-Financial Entity (please fill in section 4) |

* **Declaration of tax residence - CRS**

Please indicate the Entity’s country of tax residence. If Entity is a tax resident in more than one country, please detail all countries of tax residence and associated Tax Identification Numbers or equivalents.

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

For more information please see the CRS Standard and associated commentary: <http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/common-reporting-standard-and-related-commentaries>

|  |  |  |  |
| --- | --- | --- | --- |
| **Country of Tax Residence** | **Tax ID Number (TIN) or equivalent** | **TIN or equivalent not available** | **Reason if TIN or equivalent not available:** |
| Enter Country of residence | Enter TIN | ☐ | Enter reason if no TIN |
| Enter Country of residence | Enter TIN | ☐ | Enter reason if no TIN |
| Enter Country of residence | Enter TIN | ☐ | Enter reason if no TIN |
| Enter Country of residence | Enter TIN | ☐ | Enter reason if no TIN |
| Enter Country of residence | Enter TIN | ☐ | Enter reason if no TIN |
| Enter Country of residence | Enter TIN | ☐ | Enter reason if no TIN |
| Enter Country of residence | Enter TIN | ☐ | Enter reason if no TIN |

1. **Controlling person identification**

This section is mandatory if Entity Type is indicated:

* **In section “Non-Financial Institution”** as Passive Non-Financial Foreign (Non-U.S.) Entity – please provide details below of any Controlling Persons
* **In Section “Entity type classification” as Passive Non-Financial Entity** – please provide details of any Controlling Persons
* **In Section “Entity type classification” as Investment Entity with tax residence in non-participating jurisdiction** -please provide details of any Controlling Persons

Should below space not be sufficient – please provide information on a separate sheet.

Should Controlling Persons have more than one tax residence, please use the below space or provide information on a separate sheet.

☐ Select if there are no Individuals that are Controlling Persons of the Entity

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Full name(\*)** | **Date of birth(\*)** | **Place of Birth** | **Full residence Address(\*)** | **Tax residence country(\*)** | **TIN or equivalent(\*)** | **Comments if no TIN or Equivalent(\*)** | **Role number[[5]](#endnote-1) (please see below table for reference)** |
| Enter Name. | Enter Birthdate | Enter Place of Birth. | Enter Address | Enter country | Enter TIN | Reason if no TIN. | Enter Role. |
| Enter Name. | Enter Birthdate | Enter Place of Birth. | Enter Address | Enter country | Enter TIN | Reason if no TIN. | Enter Role. |
| Enter Name. | Enter Birthdate | Enter Place of Birth. | Enter Address | Enter country | Enter TIN | Reason if no TIN. | Enter Role. |
| Enter Name. | Enter Birthdate | Enter Place of Birth. | Enter Address | Enter country | Enter TIN | Reason if no TIN. | Enter Role. |
| Enter Name. | Enter Birthdate | Enter Place of Birth. | Enter Address | Enter country | Enter TIN | Reason if no TIN. | Enter Role. |
| Enter Name. | Enter Birthdate | Enter Place of Birth. | Enter Address | Enter country | Enter TIN | Reason if no TIN. | Enter Role. |

(\*) Mandatory Fields

**Controlling Persons Type - allowed Role number entries:**

|  |  |
| --- | --- |
| CP of legal person – ownership | 801 |
| CP of legal person – other means | 802 |
| CP of legal person – senior managing official | 803 |
| CP of legal arrangement – trust – settlor | 804 |
| CP of legal arrangement – trust – trustee | 805 |
| CP of legal arrangement – trust – protector | 806 |
| CP of legal arrangement – trust – beneficiary | 807 |
| CP of legal arrangement – trust – other | 808 |
| CP of legal arrangement – other – settlor-equivalent | 809 |
| CP of legal arrangement – other – trustee-equivalent | 810 |
| CP of legal arrangement – other – protector-equivalent | 811 |
| CP of legal arrangement – other – beneficiary-equivalent | 812 |
| CP of legal arrangement – other – other-equivalent | 813 |

**Declaration and signature**

I/We declare by signing this application form that the above information is true, complete and accurate. I/We undertake to advise the recipient (Fund, Company and Registrar) promptly and provide an updated Self- Certification form within 30 days of any change in circumstances occurring, which causes any of the information contained in this form to be inaccurate or incomplete.

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

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

The consent to the communication of the relevant information set out in the foregoing paragraph will be valid for as long as the Entity is a customer of The Bank of New York Mellon SA/NV, Luxembourg branch maintaining the account(s)] and beyond in order to enable The Bank of New York Mellon SA/NV, Luxembourg branch maintaining the account(s)] to fulfil its statutory obligations.

The applicant(s) will indemnify upon first demand the Fund, the Company, the Registrar or any other agent used by them against any actions, proceedings, claims, losses, damages, costs and expenses which may be brought against, suffered or incurred by them arising either directly or indirectly out of or in connection with a breach by the applicant(s) or out of the Fund, the Company, the Registrar or any other agent used by them relying on, accepting or failing to act on any instruction or declaration or information given by or on behalf of the applicant(s) unless due to the wilful default, fraud or gross negligence of the Fund, the Company, the Registrar or any other agent used by them.

**Signature(s) of authorized representative(s)[[6]](#footnote-5)**:…………………………………………………………… ……………………………………………………………

First name and last name: Enter first Name and last Name

Capacity: Enter Capacity

Date: Enter signing date. City: Enter signing Place

The Bank of New York Mellon SA/NV, Luxembourg branch is authorised by the Minister in charge of the Supervisory Authority of the Financial Sector in Luxembourg, the Commission de Surveillance du Secteur Financier (CSSF) located at 283, route d’Arlon, L-1150 Luxembourg (mailing address: L-2991 Luxembourg), and is registered on its official list of companies.

Prior to having recourse to any legal proceedings against The Bank of New York Mellon SA/NV, Luxembourg branch, the Investor can address its claims in writing to the Compliance Officer at the mailing address here above. The Investor is also entitled to address its claims to the CSSF which is empowered to intervene with the entities it supervises in order to resolve amicably. This procedure is published on the download area of [www.cww.lu](http://www.cww.lu)

**Appendix 1 – General, FATCA and CRS Notes**

**General Notes**

**The term “Controlling Persons” means for CRS and IGA Jurisdiction**

(a) The Natural person(s), if any, who ultimately has a controlling ownership interest in a legal person;

(b) to the extent that there is doubt under (a) as to whether the person(s) with the controlling ownership interest is the beneficial owner(s) or where no natural person exerts control through ownership interests, the identity of the natural person(s) (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, the identity of the relevant natural person who holds the position of senior managing official.

2- 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,

3- In the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions.

4- The term “Controlling Persons” must be interpreted in a manner consistent with the Financial Action Task Force Recommendations

5- For FI based in a country without an IGA, a passive NFFE has to identify its US substantial Owner(s) which can be an entity, according to the definition of the Internal Revenue Code (section [U.S. Code](https://www.law.cornell.edu/uscode/text) › [Title 26](https://www.law.cornell.edu/uscode/text/26) › [Subtitle A](https://www.law.cornell.edu/uscode/text/26/subtitle-A) › [Chapter 4](https://www.law.cornell.edu/uscode/text/26/subtitle-A/chapter-4) › § 1473)

**Power of Attorney – if self-certification completed with POA – please provide a copy of the POA.**

**FATCA Notes**

**The following are the definitions for the purpose of FATCA Entity classification:**

|  |  |
| --- | --- |
| Active Non Financial Foreign  Entity (NFFE) | The term Active NFFE means any NFFE which meets any of the following criteria:   1. Less than 50 per cent of the NFFE’s gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 per cent 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; 2. 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; 3. 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; 4. 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; 5. 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 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; 6. 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; 7. 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; 8. 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; 9. The NFFE is an “excepted NFFE” as described in relevant U.S. Treasury Regulations (This category includes essentially certain retirement funds); or 10. The NFFE meets all of the following requirements: 11. 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 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; 12. It is exempt from income tax in its jurisdiction of residence; 13. It has no shareholders or members who have a proprietary or beneficial interest in its income or assets; 14. 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 15. 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 organization, or escheat to the government of the NFFE’s jurisdiction of residence or any political subdivision thereof. |
| Deemed-compliant FFI | The term deemed-compliant FFI means,  Under the IRS Regulations:   1. A registered deemed-compliant FFI 2. A certified deemed-compliant FFI 3. An owner-documented FFI 4. A QI branch of a U.S. financial institution that is a reporting FFI under IGA Model 1   Under the Luxembourg IGA (concerning investments funds)   1. Sponsored Investment Entity and Sponsored Controlled Foreign Corporation 2. Sponsored, Closely Held Investment Vehicle 3. Investment Advisors and Investment Managers 4. Collective Investment Vehicles 5. Restricted Fund |
| Exempt Beneficial owner | The following Entities shall be treated as Exempt Beneficial Owners:   1. Exempt Beneficial Owners other than Funds.    1. Governmental Entity.    2. International Organization.    3. Central Bank. 2. Funds that Qualify as Exempt Beneficial Owners    1. Treaty-Qualified Retirement Fund    2. Broad Participation Retirement Fund    3. Narrow Participation Retirement Fund    4. Pension Fund of an Exempt Beneficial Owner    5. Investment Entity Wholly Owned by Exempt Beneficial Owners   Under the Luxembourg IGA, with respect to funds:   1. SEPCAVs 2. ASSEPs, 3. Pension funds subject to the supervision of the Commissariat aux Assurances. 4. Investment Entity Wholly Owned by Exempt Beneficial Owners |
| Financial Institution (FI) | The term “Financial Institution” means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company. |
| Foreign Financial Institution (FFI) | The term FFI or foreign financial institution means, with respect to any entity that Institution (FFI) is not resident in a country that has in effect a Model 1 IGA or Model 2 IGA, any financial institution that is a foreign (non-U.S.) entity. With respect to any entity that is resident in a country that has in effect a Model 1 IGA or Model 2 IGA, an FFI is any entity that is treated as a Financial Institution pursuant to such Model 1 IGA or Model 2 IGA. |
| GIIN (Global Intermediary Identification Number) | The term GIIN or Global Intermediary Identification Number means the number that is assigned to a participating FFI or registered deemed-compliant FFI or a reporting Model 1 FFI for purposes of identifying such entity to withholding agents. All GIINs will appear on the IRS FFI list. |
| Investment Entity | The term Investment Entity means any entity that primarily 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; 2. transferable securities; or commodity futures trading; 3. individual and collective portfolio management; or 4. otherwise investing, administering, or managing funds or money on behalf of other persons. 5. This term 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. |
| Non-Participating Financial Institution | The term “Non-Participating Financial Institution” means an FI, which is neither a Participating FFI, nor a Deemed Compliant FFI, nor an Exempt Beneficial Owner. The definition includes a Luxembourg Financial Institution or other Partner Jurisdiction  Financial Institution treated as a Non-participating Financial Institution pursuant to subparagraph 2(b) of Article 5 of the Luxembourg IGA or the corresponding provision in an agreement between the United States and a Partner Jurisdiction. Pursuant to subparagraph 2(b) of Article 5 of the Luxembourg IGA, a Non-participating Financial Institution is a Financial Institution that has not solved its non-compliance within a period of 18 months after notification of significant non-compliance is first provided. |
| Non-Reporting Financial Institution | The term “Non-Reporting Financial Institution” means any Financial Institution, or other Entity resident in a FATCA partner jurisdiction that is described in Annex II as a Non-Reporting Financial Institution or that otherwise qualifies as a deemed-compliant FFI or an exempt beneficial owner under relevant U.S. Treasury Regulations in effect on the date of signature of the relevant Intergovernmental Agreement. |
| Participating FFI | The term Participating FFI means a Financial Institution that has agreed to comply with the requirements of an FFI agreement, including a Financial Institution described in a Model 2 IGA that has agreed to comply with the requirements of an FFI Agreement. The term Participating FFI also in includes a qualified intermediary branch of a Reporting U.S. Financial Institution, unless such branch is a Reporting Model 1 FFI. |
| Passive NFFE | A “Passive NFFE” means any NFFE that is not (i) an Active NFFE, or (ii) a withholding foreign partnership or withholding foreign trust pursuant to relevant U.S. Treasury Regulations. |
| Registered Deemed-compliant FFI | Under the IRS Regulations, the term registered deemed-compliant FFI, means an FFI registers with the IRS to declare its status, and includes:   1. Local FFIs 2. Non-reporting members of participating FFI groups 3. Qualified collective investment vehicles 4. Restricted funds 5. Qualified credit card issuers 6. Sponsored investment entities and controlled foreign corporations.   Under the Luxembourg IGA, there are not registered deemed compliant statuses, all deemed compliant status are non-reporting and therefore do not need to register with the IRS. |
| Reporting Financial Institution | The term “Reporting Financial Institution” means a Reporting FATCA Partner Financial Institution or a Reporting U.S. Financial Institution, as the context requires.  In the context of the Luxembourg IGA means a Reporting Luxembourg Financial Institution (“Luxembourg FI”) |
| Restricted distributor | The notion of Restricted Distributor is not mentioned in the IGA. A restricted distributors is a very small distributor (less than 30 customers of which at least half are related persons), which acts locally; i.e. it has not a fixed place of business outside its country of incorporation. For a full definition, please refer to the U.S. Treasury Regulations at “definition of a restricted distributor”. |
| Specified U.S. person | The term Specified U.S. Person means a U.S. Person, other than:   1. a corporation the stock of which is regularly traded on one or more established securities markets; 2. any corporation that is a member of the same expanded affiliated group as a corporation described in clause (i) above; 3. the United States or any wholly owned agency or instrumentality thereof; 4. any State of the United States, any U.S. Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing; 5. any organization exempt from taxation under section 501(a) of the U.S. Internal Revenue Code or an individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code; 6. any bank as defined in section 581 of the U.S. Internal Revenue Code; 7. any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code; 8. any regulated investment company as defined in section 851 of the U.S. Internal Revenue Code or any entity registered with the U.S. Securities and Exchange Commission under the Investment Company Act of 1940 (15 U.S.C 80a-64); 9. any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code; 10. any trust that is exempt from tax under section 664(c) of the U.S. Internal Revenue Code or that is described in section 4947(a)(1) of the U.S. Internal Revenue Code; 11. 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; or 12. a broker as defined in section 6045(c) of the U.S. Internal Revenue Code. |

**CRS Notes**

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| **Financial Institution** | |
| Financial Institution | The term “Financial Institution” means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company. |
| Investment Entity with tax residence in non-participating jurisdiction and managed by an other FI (please fill in Section “Controlling Person identification) | Any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets if the Entity is (i) managed by a Financial Institution and (ii) not a Participating Jurisdiction 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 activities or operations described in clause (i) above in the definition of ‘Investment Entity’.  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 the first type of Investment Entity, if any of the managing Entities is such another Entity.  CRS requires Reporting Financial Institution to consider such Investment Entity as Passive NFE and to provide information on Controlling Persons of the Entity. |
| Other Investment Entity | An Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:  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;  Individual and collective portfolio management; or  Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons |
| Financial Institution other than above Investment Entity (Depository Institution, Custodial Institution, Specified Insurance Company) | Any Financial Institution that is:  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;  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;  an Exempt Collective Investment Vehicle; or  a Trustee-Documented Trust: a trust where the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported with respect to all Reportable Accounts of the trust; |
| Financial Institution Non Reporting according to your local jurisdiction legislation where you are resident (type to precise below) | OECD is providing a definition of Non Reporting FI in the handbook p46 which includes:  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.  Following this, some EU countries defined some specific local entities which are falling in this c) definition, published in the “Official Journal” of the European Union  In addition, the OECD requests in the handbook p 210, point 15:  A jurisdiction must have procedures in place to ensure that Non-Reporting Financial Institutions and Excluded Accounts defined in domestic law continue to have a low risk of being used to evade tax. This could include particular Entities or types of Entities. These procedures should include a periodic review of such status. This review may be performed as part of a regular tax audit or as a separate inquiry or review.  Therefore, the classification will allow THE BANK OF NEW YORK MELLON SA/NV, LUXEMBOURG BRANCH to identify such entities and to do a quick reasonable test to confirm they are listed in their domestic law as a specific non Reporting Financial Institution. |
| **Non-Financial Institution** | |
| * Active Non Financial Entity - Corporation that is publicly traded or an affiliate of a publicly traded corporation * Active Non Financial Entity - Governmental Entity or Central Bank * Active Non Financial Entity - International Organisation * Active Non-Financial Entity other than above Active Non Financial Entity categories | An entity will be classified as Active NFE if it 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;  An entity will be classified as Active NFE if it 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;  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, (a “ start-up NFE”) 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 (a “non-profit NFE”) :  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.  Note: Certain entities (such as U.S. Territory NFFEs) may qualify for Active NFFE status under FATCA but not Active NFE status under the CRS. |
| Passive Non-Financial Entity (please fill in section Controlling Person identification) | Under the CRS a “Passive NFE” means any other NFE that is not an Active NFE  CRS requires a Passive NFE to provide information on Controlling Persons of the Entity. |

**Appendix 2 – Indemnity Letter**

**E-mail Instructions**

From: Insert Name

To:**The Bank of New York Mellon SA/NV, Luxembourg branch**

**Vertigo Building – Polaris**

**2-4 rue Eugène Ruppert**

**L-2453 Luxembourg**

Date: Insert Date

**CORPORATE / INSTITUTIONAL INVESTOR**

We, Insert Name

a Insert Legal Structure

incorporated under the laws of Insert Country

having our registered office at Insert Address

and registered with the Insert name of the regulatory body

under number Enter Registration Number

and holder of the account(s) Enter Account Number

or as listed in Annex 1 to this letter (if more than one account) with The Bank of New York Mellon SA/NV, Luxembourg branch

are writing to The Bank of New York Mellon SA/NV, Luxembourg branch in its capacity as transfer agent/registrar for Choose an item..

We hereby request and authorize The Bank of New York Mellon SA/NV, Luxembourg branch to send the following documents to us by e-mail, for all:

☐ Statements

☐ Contract Notes

☐ Dividend Confirmation

(together, the “**Documents**”).

We hereby confirm that the Documents shall be sent by The Bank of New York Mellon SA/NV, Luxembourg branch to the following e-mail address:

Insert Email Address

Should this e-mail address become invalid or unused, we hereby undertake to inform The Bank of New York Mellon SA/NV, Luxembourg branch by registered letter with two weeks’ prior written notice and to promptly provide The Bank of New York Mellon SA/NV, Luxembourg branch with a new e-mail address to be used for the purpose of sending the Documents. In addition, we hereby expressly authorize and instruct The Bank of New York Mellon SA/NV, Luxembourg branch to discontinue the sending of the Documents by fax.

We:

1. acknowledge that e-mail is not a secure, confidential or prompt means of communication and recognize and accept the associated risks pertaining to the sending of the Documents despite their confidential nature by e-mail including, without limitation, the risks of non-receipt or delay, the interruption of e-mail communication, the interference with the integrity of the e-mail communication, the risk of interception of e-mails and the loss of confidentiality;
2. agree that THE BANK OF NEW YORK MELLON SA/NV, LUXEMBOURG BRANCH shall not be responsible or liable for any errors and omissions or losses, liabilities or damages which may be suffered or incurred by us solely as a result of THE BANK OF NEW YORK MELLON SA/NV, LUXEMBOURG BRANCH sending us the Documents by e-mail (except in the event of THE BANK OF NEW YORK MELLON SA/NV, LUXEMBOURG BRANCH’s gross negligence, fraud or wilful misconduct), including, but not limited to, losses or damages arising from viruses or worms, or from the interception, tampering or breach of confidentiality of data or information transmitted; for the avoidance of doubt, THE BANK OF NEW YORK MELLON SA/NV, LUXEMBOURG BRANCH shall not be liable for indirect, incidental, special, or consequential damages and damages for loss of profits, revenue or savings (actual or anticipated), economic loss, loss of data or loss of goodwill or other similar measure (whether or not either party knew of the possibility of such damage or such damage was otherwise foreseeable); and
3. agree and undertake that we shall not make any claims or demands or take any action or start any legal proceedings against THE BANK OF NEW YORK MELLON SA/NV, LUXEMBOURG BRANCH for any losses or damages whatsoever that we may suffer by reason of us receiving, or not receiving, accepting and/or acting on such Documents received by e-mail or otherwise suffered or incurred by us solely as a result of or in connection with the sending of the Documents by e-mail.

Furthermore, we acknowledge that THE BANK OF NEW YORK MELLON SA/NV, LUXEMBOURG BRANCH has no obligation to verify that any e-mails sent to us are sent to a person or entity duly authorized to receive the Documents.

This letter will enter into force as of the date and year first written above.

This letter is governed by and shall be construed in accordance with Luxembourg law. The courts of the City of Luxembourg shall have exclusive jurisdiction in respect of any dispute arising out of or in connection with this letter.

***Signature Page***

Corporate/Institutional Investor

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By:

Name: Insert Name

Title: Insert Title

By:

Name: Insert Name

Title: Insert Title

***Annex 1 to Indemnity Letter***

Account

Account Holder: Insert Account Holder Name

Accounts:

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| --- |
| Insert Account Number |
| Insert Account Number |
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Any changes to this Appendix shall be notified in writing to THE BANK OF NEW YORK MELLON SA/NV, LUXEMBOURG BRANCH and signed by the investor.

1. If you are not the Account Holder please indicate the capacity in which you are signing the present form [↑](#footnote-ref-1)
2. If you are not the Account Holder please indicate the capacity in which you are signing the present form [↑](#footnote-ref-2)
3. If you are not the Account Holder please indicate the capacity in which you are signing the present form [↑](#footnote-ref-3)
4. The entity/branch is hereinafter referred to as the “Account Holder” for the purpose of the present form. [↑](#footnote-ref-4)
5. [↑](#endnote-ref-1)
6. If the representative authorized to sign is jointly authorized, please have this form signed by at least two of the jointly authorized representatives. [↑](#footnote-ref-5)