

Application Form  
for the  
Darwin Bereavement  
Services Fund

# Application Form for the Darwin Bereavement Services Fund



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Please ensure you complete all sections of the form and sign on page 24

# Application Form for the Darwin Bereavement Services Fund



## Subscriptions into the Darwin Bereavement Services Fund

To make your subscription into the Darwin Bereavement Services Fund, please:

- Complete Sections 1 – 5 of this form (filling out either Section 2 for Private Individuals OR Section 3 for Trusts or Corporates as appropriate).
- Sign the Subscription Agreement on page 24.
- Wire the appropriate funds to the Fund's client account as per the payment instructions in Section 6.
- Send the completed and signed application form, together with the required due diligence as set out in Sections 7 and 8 to Vistra Fund Services (Guernsey) Limited for the attention of:

Shareholder Services Department  
Vistra Fund Services (Guernsey) Limited  
PO Box 91  
11 New Street  
St Peter Port  
Guernsey, Channel Islands  
GY1 3EG

Telephone: 01481 726034  
Fax: 01481 712167  
E-mail: [fund.dealing.gg@Vistra.com](mailto:fund.dealing.gg@Vistra.com)

# Application Form for the Darwin Bereavement Services Fund



## 1. Funds

I/We hereby subscribe for units in:

*(Please insert an "X" in the appropriate box and amount where specified)*

| Unit Class             |                          | ISIN Code / Sedol Code | Minimum Investment | Amount                 |
|------------------------|--------------------------|------------------------|--------------------|------------------------|
| "C" Income Units       | <input type="checkbox"/> | GG00BGDM8S85 / BGDM8S8 | £1,000,000         | £ <input type="text"/> |
| "C" Accumulation Units | <input type="checkbox"/> | GG00BGNKK086 / BGNKK08 | £1,000,000         | £ <input type="text"/> |
| "D" Income Units       | <input type="checkbox"/> | GG00BGDM8T92 / BGDM8T9 | £1,000,000         | £ <input type="text"/> |
| "D" Accumulation Units | <input type="checkbox"/> | GG00BGNKK193 / BGNKK19 | £1,000,000         | £ <input type="text"/> |

Please refer to the Prospectus for details of any relevant redemption charges or lock-in periods.

# Application Form for the Darwin Bereavement Services Fund



## 2. Private Individuals

### 2.1. First Named Holder

|   |  |
|---|--|
| <b>Title (Mr/Mrs/Miss/Other):</b>                         |  |
| <b>First Name:</b>  |  |
| <b>Middle Name(s):</b>                                    |  |
| <b>Family Name or Surname:</b>                            |  |
| <b>Former Name(s) (if applicable):</b>                    |  |
| <b>Current Residential address:</b>                       |  |
| <b>Date of Birth (dd/mm/yyyy):</b>                        |  |
| <b>Nationality:</b>                                       |  |
| <b>Country of Birth:</b>                                  |  |
| <b>Town or City of Birth:</b>                             |  |
| <b>Have you ever held any Public Positions or Office:</b> | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| <b>If Yes: please specify:</b>                            |  |
| <b>Current Employer, position and salary:</b>             |  |
| <b>Source of Funds*:</b>                                  |  |
| <b>Source of Wealth**:</b>                                |  |

\* origin of the funds that will be invested i.e. savings from employment as a Director spanning a total of 10 years at XYZ Limited (please also include details of annual salary during period).

\*\* origin of funds that have generated total net worth of an individual i.e. inheritance from family member or third party or savings from my career as X (define capacity) in various companies in X (define locations) over X number of years (define number).

# Application Form for the Darwin Bereavement Services Fund



### Contact Details

|  |  |
|--|--|
| <b>Mailing Address:</b><br>(Only complete if different to residential) |  |
| <b>Home Telephone Number:</b>  |  |
| <b>Mobile Telephone Number:</b>  |  |
| <b>E-mail Address:</b>   |  |
| <b>Occupation:</b>   |  |

*Please tick one*

Please confirm that you are an investor who complies with the definition of "Qualified Investor" contained in the Commission's Qualifying Investor Funds Guidance and as amended by the Commission from time to time, summarised as:

|                                 |                          |
|---------------------------------|--------------------------|
| <b>A Professional Investor</b>  | <input type="checkbox"/> |
| <b>An Experienced Investor</b>  | <input type="checkbox"/> |
| <b>A Knowledgeable Employee</b> | <input type="checkbox"/> |

## 2.2. First Named Holder – FATCA and CRS Self-Certification

*Please refer to the notes on pages 19 – 20 when completing this section.*

We are obliged under the Tax Information Authority Law (as amended), Regulations, and Guidance Notes made pursuant to that Law, and intergovernmental agreements ("IGAs") entered into by Guernsey in relation to the automatic exchange of information for tax matters (collectively "CRS & FATCA"), to collect certain information about each account holder's tax arrangements. Please complete the sections below as directed and provide any additional information that is requested. Please note that in certain circumstances we may be obliged to share this information with relevant tax authorities. Terms referenced in this Form shall have the same meaning as applicable under the relevant IGA, Regulations and/or Guidance Notes.

If any of the information below about your tax residence or FATCA classification changes in the future, please ensure you advise us of these changes promptly. If you have any questions about how to complete this form, please contact your tax advisor.

# Application Form for the Darwin Bereavement Services Fund



## 2.2.1. Country/Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number or equivalent number (“TIN”)

Please complete the following table indicating where the Account Holder is tax resident and the Account Holder’s Tax Identification Number for each country/jurisdiction indicated. Countries/Jurisdictions adopting the wider approach may require that the self-certification include a tax identifying number for each country/jurisdiction of residence (rather than for each Reportable Jurisdiction). If the Account Holder is tax resident in more than three countries/jurisdictions, please use a separate sheet.

| Country of Tax Residence | Tax Identification No | National Insurance / Social Security Number | If no Tax number available enter Reason A, B or C |
|--------------------------|-----------------------|---|---|
| 1                        |                       |   |   |
| 2                        |                       |   |   |
| 3                        |                       |   |   |

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

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

**Reason C** - No TIN is required. (Only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction)

Please explain below if you selected Reason B.

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## 2.2.2. Country Indicia

Please complete all of the following questions and provide any further supporting Documentation (certified in accordance with the instructions contained herein).

*Please state Yes or NO in the box.*

|   |                          |
|---|--------------------------|
| • Do you hold U.S citizenship or lawful permanent resident (green card) status?   | <input type="checkbox"/> |
| • Do you have a U.S. birthplace?  | <input type="checkbox"/> |
| • Do you have a U.S. residence address or a U.S. correspondence address (including a U.S. P.O. box)?  | <input type="checkbox"/> |
| • Have you given or do you intend to give standing instructions to the Company to transfer funds to an account maintained in the United States? | <input type="checkbox"/> |
| • Is your sole address an “in care of” address or a “hold mail” address?  | <input type="checkbox"/> |
| • Have you granted a power of attorney or signatory authority to a person with a U.S. address?  | <input type="checkbox"/> |



# Application Form for the Darwin Bereavement Services Fund



## 2.3. Second Named Holder

|   |  |
|---|--|
| <b>Title (Mr/Mrs/Miss/Other):</b>                         |  |
| <b>First Name:</b>  |  |
| <b>Middle Name(s):</b>                                    |  |
| <b>Family Name or Surname:</b>                            |  |
| <b>Former Name(s) (if applicable):</b>                    |  |
| <b>Current Residential address:</b>                       |  |
| <b>Date of Birth (dd/mm/yyyy):</b>                        |  |
| <b>Nationality:</b>                                       |  |
| <b>Country of Birth:</b>                                  |  |
| <b>Town or City of Birth:</b>                             |  |
| <b>Have you ever held any Public Positions or Office:</b> | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| <b>If Yes: please specify:</b>                            |  |
| <b>Current Employer, position and salary:</b>             |  |
| <b>Source of Funds*:</b>                                  |  |
| <b>Source of Wealth*:</b>                                 |  |

\* origin of the funds that will be invested i.e. savings from employment as a Director spanning a total of 10 years at XYZ Limited (please also include details of annual salary during period).

\*\* origin of funds that have generated total net worth of an individual i.e. inheritance from family member or third party or savings from my career as X (define capacity) in various companies in X (define locations) over X number of years (define number).

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## Contact Details

|  |  |
|--|--|
| <b>Mailing Address:</b><br>(Please complete if different to residential) |  |
| <b>Home Telephone Number:</b>  |  |
| <b>Mobile Telephone Number:</b>  |  |
| <b>E-mail Address:</b>   |  |
| <b>Occupation:</b>   |  |

**Please confirm that you are an investor who complies with the definition of "Qualified Investor" contained in the Commission's Qualifying Investor Funds Guidance and as amended by the Commission from time to time, summarised as:**

*Please tick one*

|                                 |                          |
|---------------------------------|--------------------------|
| <b>A Professional Investor</b>  | <input type="checkbox"/> |
| <b>An Experienced Investor</b>  | <input type="checkbox"/> |
| <b>A Knowledgeable Employee</b> | <input type="checkbox"/> |

### 2.3.1. Second Named Holder – FATCA and CRS Self-Certification

*Please refer to the notes on pages 19 – 20 when completing this section.*

We are obliged under the Tax Information Authority Law (as amended), Regulations, and Guidance Notes made pursuant to that Law, and intergovernmental agreements (“IGAs”) entered into by Guernsey in relation to the automatic exchange of information for tax matters (collectively “CRS & FATCA”), to collect certain information about each account holder’s tax arrangements. Please complete the sections below as directed and provide any additional information that is requested. Please note that in certain circumstances we may be obliged to share this information with relevant tax authorities. Terms referenced in this Form shall have the same meaning as applicable under the relevant IGA, Regulations and/or Guidance Notes.

If any of the information below about your tax residence or FATCA classification changes in the future, please ensure you advise us of these changes promptly. If you have any questions about how to complete this form, please contact your tax advisor.

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## 2.3.2. Country/Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number or equivalent number (“TIN”)

Please complete the following table indicating where the Account Holder is tax resident and the Account Holder’s Tax Identification Number for each country/jurisdiction indicated. Countries/Jurisdictions adopting the wider approach may require that the self-certification include a tax identifying number for each country/jurisdiction of residence (rather than for each Reportable Jurisdiction). If the Account Holder is tax resident in more than three countries/jurisdictions, please use a separate sheet.

| Country of Tax Residence | Tax Identification No | National Insurance / Social Security Number | If no Tax number available enter Reason A, B or C |
|--------------------------|-----------------------|---|---|
| 1                        |                       |   |   |
| 2                        |                       |   |   |
| 3                        |                       |   |   |

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

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

**Reason C** - No TIN is required. (Only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction)

Please explain below if you selected Reason B.

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## 2.3.3. Country Indicia

Please complete all of the following questions and provide any further supporting Documentation (certified in accordance with the instructions contained herein).

*Please state Yes or NO in the box.*

|   |                          |
|---|--------------------------|
| • Do you hold U.S citizenship or lawful permanent resident (green card) status?   | <input type="checkbox"/> |
| • Do you have a U.S. birthplace?  | <input type="checkbox"/> |
| • Do you have a U.S. residence address or a U.S. correspondence address (including a U.S. P.O. box)?  | <input type="checkbox"/> |
| • Have you given or do you intend to give standing instructions to the Company to transfer funds to an account maintained in the United States? | <input type="checkbox"/> |
| • Is your sole address an “in care of” address or a “hold mail” address?  | <input type="checkbox"/> |
| • Have you granted a power of attorney or signatory authority to a person with a U.S. address?  | <input type="checkbox"/> |

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## 3. Trust or Corporate Details

### 3.1. Entity Details

|   |  |
|---|--|
| <b>Account Name</b> (if applicable):          |  |
| <b>Trust Company Name</b> (if applicable):    |  |
| <b>Entity Name</b> (if applicable):           |  |
| <b>Account Designation:</b>                   |  |
| <b>Registered Office Address:</b>             |  |
| <b>Registration Number:</b>                   |  |
| <b>Country of incorporation/registration:</b> |  |
| <b>Source of Funds*:</b>                      |  |
| <b>Source of Wealth*:</b>                     |  |

\* origin of the funds that will be invested i.e. savings from employment as a Director spanning a total of 10 years at XYZ Limited (please also include details of annual salary during period).

\*\* origin of funds that have generated total net worth of an individual i.e. inheritance from family member or third party or savings from my career as X (define capacity) in various companies in X (define locations) over X number of years (define number).

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## Contact Details

|                                |  |
|--------------------------------|--|
| <b>Correspondence Address:</b> |  |
| <b>Contact Person:</b>         |  |
| <b>Telephone Number:</b>       |  |
| <b>E-mail:</b>                 |  |

### 3.2. FATCA and CRS Self-Certification

*Please refer to the notes on pages 19 - 20 when completing this section.*

We are obliged under the Tax Information Authority Law (as amended), Regulations, and Guidance Notes made pursuant to that Law, and intergovernmental agreements ("IGAs") entered into by Guernsey in relation to the automatic exchange of information for tax matters (collectively "FATCA<sup>3</sup>/CRS<sup>4</sup>"), to collect certain information about each entity tax arrangements so that we can provide information to the relevant local tax authority<sup>2</sup>. Please complete the sections below as directed and provide any additional information that is requested. Please note that in certain circumstances we may be obliged to share this information with relevant tax authorities. Terms referenced in this Form shall have the same meaning as applicable under the relevant IGA, Tax Regulations<sup>1</sup> and/or Guidance Notes.

If any of the information below regarding your tax residence or FATCA/CRS classification changes in the future, please ensure you advise us of these changes promptly. If you have any questions about how to complete this form, please contact your tax advisor.

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## 3.2.1. Declaration of Tax Residency

Please indicate the Entity's place of tax residence (if resident in more than one country please detail for all countries).

| Country/ Countries of Tax Residence | Entity Tax ID Number | If no Tax Number available, please state a reason for this |
|-------------------------------------|----------------------|--|
|                                     |                      |  |
|                                     |                      |  |
|                                     |                      |  |

If the entity is not resident in any country for tax purposes, please tick this box:

If the entity is not a Specified Person<sup>5</sup> in the countries stated above, please tick this box:

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## 3.2.2. Entity Classification

### Under CRS<sup>4</sup>:

- If you are a Financial Institution please tick one of the below categories:

Reporting Financial Institution<sup>7</sup>

Non-Reporting Financial Institution<sup>8</sup>

- If you are a Non-Financial Institution NFI please tick one of the below categories:

The Entity is an Active Non-Financial Entity<sup>11</sup>

The Entity is a Passive Non-Financial Entity<sup>14</sup>  
(please complete table below providing details of any Controlling Persons\* <sup>17</sup>)

|   |  |  |  |
|---|--|--|--|
| <b>Full Name:</b>   |  |  |  |
| <b>Date of Birth:</b>   |  |  |  |
| <b>Full Residential Address:</b>                                    |  |  |  |
| <b>Controlling Person's Beneficial Interest:</b>                    |  |  |  |
| <b>Country/ Countries of Tax Residence:</b>                         |  |  |  |
| <b>Tax ID Number or National Insurance/ Social Security Number:</b> |  |  |  |

\* Natural persons that are Controlling Persons, including Trustees, Protectors, Settlers, and Beneficiaries of a Trust should also complete the Individual Self-Certification.



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Under US FATCA<sup>3</sup>:

- If you are a Registered Foreign Financial Institution FFI please tick one of the below categories, and provide your FATCA GIIN

Participating Foreign Financial Institution or a Model 1/2 Reporting Foreign Financial Institution (FFI)<sup>7</sup>

Registered Deemed Compliant Foreign Financial Institution<sup>7</sup>

Non-Participating Foreign Financial Institution<sup>7</sup>

Exempt Beneficial Owner<sup>10</sup>

The Entity is a Model 1 Financial Institution and has not yet obtained a GIIN but intends to do so

Certified Deemed Compliant Foreign Financial Institution or Non-Reporting IGA

Please provide your Global Intermediary Identification Number (GIIN):

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

Direct Reporting Non-Financial Foreign Entity<sup>15</sup>

Excepted Non-Financial Foreign Entity<sup>16</sup>

The Entity is an Active Non-Financial Foreign Entity<sup>11</sup>

The Entity is a Passive Non-Financial Foreign Entity<sup>14</sup>  
(please complete table overleaf providing details of any Controlling Persons\* <sup>17</sup>)

*\* Natural persons that are Controlling Persons, including Trustees, Protectors, Settlers, and Beneficiaries of a Trust should also complete the Individual Self-Certification.*

*Continued overleaf*

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|   |  |  |  |
|---|--|--|--|
| <b>Full Name:</b>   |  |  |  |
| <b>Date of Birth:</b>   |  |  |  |
| <b>Full Residential Address:</b>                                    |  |  |  |
| <b>Controlling Person's Beneficial Interest:</b>                    |  |  |  |
| <b>Country/ Countries of Tax Residence:</b>                         |  |  |  |
| <b>Tax ID Number or National Insurance/ Social Security Number:</b> |  |  |  |

## Sponsored Entities:

The Entity is a Sponsored Financial Institution and has not yet obtained a GIIN but is sponsored by another entity that has registered as a Sponsoring Entity:

Sponsoring Entity's name:

Sponsoring Entity's GIIN:

The Entity is a Trustee Documented Trust:

Trustee's Name:

Trustee's GIIN:

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## 4. FATCA and CRS Self-Certification Notes

### **<sup>1</sup> Tax Regulations**

The term “tax regulations” refers to laws introduced in Guernsey to enable automatic exchange of information between tax authorities which includes FATCA<sup>3</sup> and CRS<sup>4</sup>.

### **<sup>2</sup> Relevant local tax authority**

Refers to the States of Guernsey Income Tax Department.

### **<sup>3</sup> FATCA**

The Foreign Account Tax Compliance provisions (commonly known as FATCA) contained in the US Hire Act 2010.

### **<sup>4</sup> CRS**

The OECD Common Reporting Standard.

### **<sup>5</sup> Specified Person**

The term “Specified Person” is defined by reference to local laws in the country where an entity is established.

### **<sup>6</sup> 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 per cent of the vote and value in an entity.

### **<sup>7</sup> Financial Institution**

The term “Financial Institution” means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company.

### **<sup>8</sup> Non Reporting Financial Institution**

### **<sup>9</sup> Certified Deemed Compliant FFI or Non Reporting IGA FFI**

Includes “Sponsored Closely Held Investment Vehicles” and “Trustee Documented Trusts”.

### **<sup>10</sup> Exempt Beneficial Owner**

The term “Exempt Beneficial Owner” means

- (i) a Governmental Entity;
- (ii) an International Entity (examples of which include The International Monetary Fund, The World Bank, The International Bank for Reconstruction and Development and The European Community – for a full list please see the relevant guidance issued by OECD, or the IRS);
- (iii) a Central Bank;
- (iv) a broad or narrow participation retirement fund falling within the definition of Exempt Beneficial Owner for the purposes of FATCA<sup>2</sup>; or
- (v) a pension fund of, or an investment entity wholly owned by entity’s listed in criteria (i) to (iii).

### **<sup>11</sup> Active Non-Financial Foreign Entity / Active Non-Financial Entity (NFFE)**

An Active NFFE is any NFFE<sup>9</sup> that meets one of the following criteria:

- (i) Less than 50 per cent of the NFFE’s gross income for the preceding calendar year or other appropriate reporting period is passive income (such as dividends, interest, royalties, annuities and rent) 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;
- (ii) The stock of the NFFE is regularly traded on an established securities market or the NFFE is a Related Entity<sup>5</sup> of an entity, the stock of which is traded on an established securities market;
- (iii) The NFFE is a government, a political subdivision of such government, or a public body performing a function of such government or a political subdivision thereof, or an entity wholly owned by one or more of the foregoing;
- (iv) 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. However, the entity will not qualify as an Active NFFE if it functions (or holds itself out to be) 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. In these circumstances the entity will be a passive NFFE;

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- (v) 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 entity of the NFFE;
- (vi) 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;
- (vii) The NFFE primarily engages in financing and hedging transactions with, or for Related Entities<sup>6</sup> 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
- (viii) The entity is a Non-Profit Organisation<sup>13</sup>.

## <sup>12</sup> **Non-Financial Foreign Entity / Non-Financial Entity (NFFE)**

A NFFE is an entity that is not a Financial Institution<sup>7</sup>.

## <sup>13</sup> **Non-Profit Organisation**

An entity that meets ALL of 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 entity, business league, chamber of commerce, labour entity, agricultural or horticultural entity, civic league or an entity operated exclusively for the promotion of social welfare;
- (ii) It is exempt from income tax in its country of residence;
- (iii) It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- (iv) The applicable laws of the entity's country of residence or the entity's formation documents do not permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or non-charitable entity other than pursuant to the conduct of the entity's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the entity has purchased; and
- (v) The applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit entity, or escheat to the government of the entity's country of residence or any political subdivision thereof.

## <sup>14</sup> **Passive Non-Financial Foreign Entity /Passive Non-Financial Entity (NFFE)**

A Passive NFFE is any NFFE<sup>12</sup> that is not an Active NFFE<sup>11</sup>. Under CRS this includes a financial institution resident in a country not adopting the CRS.

## <sup>15</sup> **Direct Reporting Non-Financial Foreign Entity**

A Direct Reporting Passive Non-Financial Foreign Entity means a Passive NFFE which has chosen to register with the IRS and undertake reporting in its own right and will have received its own GIIN.

## <sup>16</sup> **Excepted Non-Financial Foreign Entity (NFFE)**

The term "Excepted NFFE" is defined at §1.1472-1(c) (1) in the FATCA<sup>2</sup> regulations published by the U.S. Internal Revenue Service and applies to certain entities in countries that have not signed an intergovernmental agreement with the US to implement FATCA.

## <sup>17</sup> **Controlling Persons**

The term "Controlling Persons" means the natural persons who exercise control over an Entity. In the case of a trust, such term includes the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective "control" over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. In respect of a company a controlling person will include any shareholder owning more than 25% of the company's shares.

Specifically, in respect of the Common Reporting Standard there is a requirement that where an entity is determined to be a controlling person of a passive NFFE then that entity must be looked through in order to determine who the underlying individual controlling persons are. The term "Controlling Persons" must be interpreted in a manner consistent with Recommendation 10 of the Financial Action Task Force Recommendations which implies the concept of "beneficial ownership" control.

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## 5. Subscription Agreement


To those concerned:

1. I/We hereby irrevocably offer to subscribe for the Subscription Amount specified above and to become a Unitholder in the Darwin Bereavement Services Fund (the "Trust"), a unit trust established on the terms of the Trust Instrument dated the 22<sup>nd</sup> of December 2016.
2. The expressions used in this Subscription Agreement shall have the meaning attributed to them in the Trust Instrument except where the context otherwise requires.
3. I/We confirm that I/we have received and read a copy of the Prospectus the Trust Instrument and the latest available audited report and accounts of the Fund and, in particular, have understood the risk warnings set out in the Prospectus.
4. Without prejudice to the generality of the foregoing I/we agree to pay to the Trust the Subscription Amount stated above upon my/our admission as a Unitholder in respect of the Units for which I/we have subscribed.
5. I/We confirm that:
  - a. my/our subscription for the Units stated above and becoming a Unitholder is made solely on the basis of the information contained in the Trust Instrument and the Prospectus and not in reliance on any other information, representations or warranties from the Manager or the Trustee, whether oral or written whatsoever. I/We understand and have evaluated the risks connected with a purchase of the Units stated above and becoming a Unitholder; and
  - b. I/we have relied on the advice of, or have consulted with, my/our own professional advisers with regard to the tax, legal and other economic and property investment considerations related to my/our acquisition of the Units stated above and becoming a Unitholder.
6. By executing this Subscription Agreement, I/we agree to be bound by the terms of the Trust Instrument in respect of the Units stated above and any other Units which may be subscribed for by me/us or acquired by me/us by Transfer from another Unitholder, or otherwise and this Subscription Agreement shall accordingly constitute my/our irrevocable agreement to abide by and be bound by the terms and conditions of the Trust Instrument as a Unitholder.
7. I/We will provide the Trustee or the Manager with such information as they may reasonably request from time to time with respect to my/our citizenship, residency, ownership control, or other appropriate matters so as to permit the Trustee or the Manager to evaluate and comply with any regulatory and tax requirements applicable to the Trust or any proposed Property Assets, including the Regulatory Checks provided that any confidential information so provided shall be kept confidential by the Trustee and the Manager and shall not be disclosed to any third party unless required by law.

## Application Form for the Darwin Bereavement Services Fund

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8. I/We hereby irrevocably appoint any one of the directors of the Manager to be my/our attorney (the "Attorney") in my/our name and on my/our behalf to do any of the following:
    - a. execute all instruments relating to my/our admission as a Unitholder;
    - b. execute and file any documents necessary to be filed in connection with the business, property, assets and undertakings of the Trust, including, without limitation, documents relating to a consolidation of the Trust with another trust whereby the rights of the Unitholders would not be adversely affected; and
    - c. execute any other document or documents or make any such other amendments, modifications, variations or alterations whatsoever which in the absolute discretion of the Attorney are deemed by him to be necessary or required to be executed in connection with this Subscription Agreement and my/our admission as a Unitholder.
  9. I/We hereby undertake to ratify whatever my/our Attorney shall lawfully do or cause to be done hereunder and to indemnify my/our Attorney and keep my/our Attorney fully indemnified against all losses, liabilities, damages, costs, claims or expenses which my/our Attorney may suffer as a result thereof.
  10. I/We hereby represent that I/we have had the opportunity to ask questions and receive answers concerning the Trust and to obtain additional information that I/we consider necessary or appropriate in evaluating an investment in the Trust.
  11. I/We hereby represent that I/we have such knowledge and experience in financial and business matters that I/we are capable of evaluating the merits of, and are able to bear the economic risks of, investment in the Trust.
  12. I/We hereby represent that in regard to the tax and other economic considerations related to my/our acquisition of the Units stated above and the activities of the Trust, I/we have relied and will rely only on the advice of my/our own professional advisers.
  13. I/We hereby represent that I/we are an Eligible Investor and will not acquire the Units stated above for the benefit of any person who is not an Eligible Investor. For the avoidance of doubt, an Eligible Investor means any person:
    - a. other than a person who may not lawfully hold Units without requiring the Trust to register or seek exemption from registration under the securities or other laws of any jurisdiction other than those of the Island of Guernsey and where, in the opinion of the Trustee, it would not be in the interests of Unitholders and the Trust as a whole to so register or seek such exemption;
    - b. who may lawfully hold Units without violating the securities or other laws of any jurisdiction other than those of the Island of Guernsey; and
    - c. who can lawfully be bound by the terms of this Instrument;
  14. I/We undertake to notify the Trustee and the Manager immediately if I/we cease to be an Eligible Investor.

# Application Form for the Darwin Bereavement Services Fund

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15. I/We confirm that the money being paid to subscribe to become a Unitholder in the Trust emanates from legitimate sources and does not represent the proceeds of criminal activity.
  16. I/We acknowledge that investing in the Trust may involve special risks that could lead to a loss of all or a substantial portion of an investment made in it.
  17. I/We hereby represent that in my/our opinion, I/we have sufficient knowledge and information for the purposes of my/our decision to acquire the Units stated above.
  18. I/We agree, acknowledge and are aware that by becoming a Unitholder, we will be bound by and subject to all the provisions of the Trust Instrument and my/our interest will be as a beneficiary of the Trust.
  19. I/We agree, acknowledge and am/are aware that the Trust is regulated in Guernsey as an Authorised Class B Open-Ended Collective Investment Scheme and that the Guernsey Financial Services Commission accepts no liability for the financial soundness of the Trust or the correctness of any statements made or opinions expressed with regard thereto.
  20. I/We agree, acknowledge and are aware that we will not acquire the Units stated above with a view to public resale, public transfer or other public disposition thereof.
  21. I/we agree that we are not a Politically Exposed Person or associated with a Politically Exposed Person as defined by the Guernsey Financial Services Commission
  22. I/We acknowledge and agree that:
    - a. Information provided to the Fund, the Manager or the Administrator by me/us will be stored on the Administrator's computer system and manually;
    - b. For the purposes of the Data Protection (Bailiwick of Guernsey) Law, 207 (the "Data Protection Law") and other relevant data protection legislation, which may be applicable, the Administrator is required to specify the purposes for which it will hold personal data. The Administrator will only use such information for the purposes set out below (collectively, the "Purposes"), being to:
      - i. process my/our personal data (including sensitive personal data) as required by or in connection with my/our investment in the Fund including processing personal data in connection with credit and money laundering checks on me/us;
      - ii. communicate with me/us as necessary in connection with my/our affairs and generally in connection with my/our investment in the Fund;
      - iii. provide personal data to such third parties as the Administrator may consider necessary in connection with my/our affairs and generally in connection with my/our investment in the Fund or as the Data Protection Law may require, including to third parties outside the Bailiwick of Guernsey;
      - iv. process my/our personal data for the Fund's, the Manager's and the Administrator's internal administration.

# Application Form for the Darwin Bereavement Services Fund



In providing the Fund, the Manager and the Administrator with information, I/we hereby represent and warrant to the Administrator that I/we have obtained the consent of any data subjects other than myself/ourselves to the Fund, the Manager and the Administrator holding and using their personal data for the Purposes (including the explicit consent of the data subjects for the processing of any sensitive personal data for the purpose set out in paragraph (i) above).

For the purposes of this Application Form, "data subject", "personal data" and "sensitive personal data" shall have the meanings attributed to them in the Data Protection Law."

- 23. This Subscription Agreement constitutes an agreement which shall be governed by, and construed in accordance with, the law of Guernsey, and that the Courts of the Island of Guernsey are to have non-exclusive jurisdiction in relation to all matters, claims and disputes arising out of or in connection with this Subscription Agreement.

|  |  |
|--|--|
| <b>First Named Holder or Authorised Signatory:</b> |  |
| <b>Print Name:</b>                                 |  |
| <b>Dated:</b>                                      |  |

|   |  |
|---|--|
| <b>Second Named Holder or Authorised Signatory:</b> |  |
| <b>Print Name:</b>                                  |  |
| <b>Dated:</b>                                       |  |



# Application Form for the Darwin Bereavement Services Fund



## 6. Subscriptions, Distributions and Redemptions

### 6.1. For Subscriptions into the Darwin Bereavement Services Fund

Please remit payment in full by telegraphic transfer in the relevant currency of the Unit Class prior to the relevant Dealing Day. Please note that cleared funds must be received by the Administrator by close of business on the Business Day prior to the relevant Dealing Day.

All Bank Details should be completed as indicated to prevent monies being returned and a delay to your subscription.

#### Remittance in GBP

|                                  |   |
|----------------------------------|---|
| <b>Bank:</b>                     | Lloyds Bank International Limited, PO Box 123, Sarnia House, Le Truchot, St Peter Port, Guernsey, GY1 4EF |
| <b>Sort Code:</b>                | 30-16-63  |
| <b>SWIFT Code:</b>               | LOYDGB2L  |
| <b>IBAN (if applicable):</b>     | GB56LOYD30166334454801  |
| <b>Beneficiary Account Name:</b> | Vistra Fund Services (Gsy) Ltd re Darwin Bereavement Services   |
| <b>Account Number:</b>           | 34454801  |

Please note that Lloyds Bank International Limited - Guernsey Branch operates as a branch of Lloyds Bank International (Jersey).

### 6.2. Distribution Policy

The net distributable income of the Fund will be allocated at the end of each calendar quarter in an Accounting Period which ends on 31 December, 31 March, 30 June and 30 September. In the case of Income Units, any income allocated will be distributed within 50 Business Days of the relevant quarter date. Please refer to the prospectus for further details.

# Application Form for the Darwin Bereavement Services Fund



## 6.3. Redemptions

Redemption requests must be received not less than 20 Business Days prior to the Dealing Day. Please refer to the prospectus for further details.

### Bank Account details for receipt of redemption proceeds

Bank account must be in the name of the registered Subscriber.

|                                    |  |
|------------------------------------|--|
| <b>Account Name:</b>               |  |
| <b>Account Number:</b>             |  |
| <b>SWIFT/Sort Code:</b>            |  |
| <b>IBAN (if applicable):</b>       |  |
| <b>Bank Name:</b>                  |  |
| <b>Bank Address:</b>               |  |
| <b>Date of Initial Investment:</b> |  |

## 6.4. Valuation Reports and Shareholder Correspondence

The manager issues monthly valuation reports and sends other ad hoc communications. To receive copies of these electronically please submit e-mail address(es) below:

|                           |  |
|---------------------------|--|
| <b>E-mail address #1:</b> |  |
| <b>E-mail address #2:</b> |  |
| <b>E-mail address #3:</b> |  |

# Application Form for the Darwin Bereavement Services Fund



## 7. Client Due Diligence

In all instances, applicants must provide due diligence documents as detailed below.

The documentation required from prospective investors will vary depending on the type of applicant and whether the applicant is a “Financial Services Business” as defined under The Criminal Justice (Proceeds of Crime) (Bailiwick of Guernsey) Regulations 2007, as amended, and is domiciled in one of the Recognised jurisdictions stated in Appendix C of the GFSC Handbook for Financial Services Businesses on Countering Financial Crime and Terrorist Financing<sup>1</sup>.

<sup>1</sup>Austria, Australia, Belgium, Bermuda, Bulgaria, Canada, Cayman Islands, Cyprus, Denmark, Estonia, Finland, France, Germany, Gibraltar, Greece, Hong Kong, Hungary, Iceland, Ireland, Isle of Man, Italy, Japan, Jersey, Latvia, Lichtenstein, Lithuania, Luxemburg, Malta, Netherlands, New Zealand, Norway, Portugal, Singapore, Slovenia, South Africa, Spain, Sweden, Switzerland, United Kingdom, United States of America.

Please refer to the relevant section below, to ensure the following due diligence documentation accompanies the application form;

### 7.1. We require the following from private individuals:

- A completed application form;
- A certified copy of the passport or national identity card of each applicant, together with a certified copy of a utility bill or other as proof of the residential address, such documentation is to be less than 3 months old.

### 7.2. We require the following for Trusts:

- A completed application form;
- Certified true copy of Trust Deed, this can be redacted but must show; the name of the Trust, jurisdiction of establishment, all parties to the Trust and signature pages;
- Certified copy of passport or national identity card, together with a certified copy of a utility bill or other as proof of the residential address for the Settlor, Beneficiaries, Protector and Enforcer (if applicable), such documentation is to be less than 3 months old.

#### Individual Trustee(s)

- Certified copy of passport or national identity card, together with a certified copy of a utility bill or other as proof of the residential address, such documentation is to be less than 3 months old.

#### Corporate Entity – Regulated

- Certified true copy of evidence of Regulatory status of the Corporate Trustee;
- Certified true copy of Authorised Signatory List for those individuals from whom the Administrator may accept instructions.

# Application Form for the Darwin Bereavement Services Fund



## Corporate Entity – Unregulated

- Certified true copy of Certificate of Incorporation and/ or Certificate of Name Change (if applicable);
- Certified true copy of Memorandum & Articles of Association;
- Certified copies of Share, Secretary and Directors Registers;
- Certified CDD (as applicable) for any shareholder with >25% interest;
- Certified true copy of Authorised Signatory List for those individuals from whom the Administrator may accept instructions;
- Certified copy of the passport or national identity card, together with a certified copy of a utility bill or other as proof of the residential address, such documentation is to be less than 3 months old, for each Director of the entity.

### 7.3. We require the following from unregulated entities<sup>1</sup>:

- A completed application form;
- Certified true copy of Certificate of Incorporation and/ or Certificate of Name Change (if applicable);
- Certified true copy of Memorandum & Articles of Association (or equivalent);
- Certified copies of Share, Secretary and Directors Registers (or equivalent);
- Certified CDD (as applicable) for any party with >25% interest in the entity;
- Certified true copy of Authorised Signatory List for those individuals from whom the Administrator may accept instructions;
- Certified copy of the passport or national identity card, together with a certified copy of a utility bill or other as proof of the residential address, such documentation is to be less than 3 months old, for each Director of the entity;
- Where the applicant is part of a group, a certified group structure chart should be provided.

### 7.4. We require the following for Employee benefit schemes or pension schemes:

- A completed application form;
- Certified copy of scheme particulars;
- Please note that the party with ultimate effective control of the scheme will be treated as the principle for identification and verification and not the scheme itself, i.e. administrator or scheme manager. Please refer to previous sections as appropriate for CDD requirements.

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<sup>1</sup> Sole Proprietorship, Partnerships, Limited Liability Company, Public/Private Limited Company, & Corporations (Inc. non-profit).

## 8. Guidance on Certification of Documentation

### 8.1. Certification wording

- **The certifications on the passports must state**

*“I hereby certify that this is a true copy of the original document which I have seen, and that any photographic representation contained therein is a true likeness of the individual whom I have met.”*

- **The certifications on other documents must state**

*“I hereby certify that this is a true copy of the original document which I have seen”*

- **The certifier must sign and date the certification, they must provide contact details to include their email address, the location of where they have signed, and they must print their name, which has to be legible.**

### 8.2. Certifier

- For Certification to be effective, the certifier will need to have met the individual (where certifying evidence of identity containing a photograph) and have seen the original documentation.
- A suitable certifier must certify that he had seen the original documentation verifying identity and residential address.
- The documentation must not have expired and for documentation confirming address this should not be older than three months.
- The certifier must also sign and date the copy identification data and provide adequate information (including a telephone number and/or email address) so that contact can be made with the certifier in the event of a query.
- The following is a list of examples of acceptable persons to certify evidence of identity:
  - a member of the judiciary, a senior civil servant, or a serving police or customs officer;
  - an officer of an embassy, consulate or high commission of the country or territory of issue of documentary evidence of identity;
  - a lawyer or notary public who is a member of a recognised professional body;
  - an actuary who is a member of a recognised professional body;
  - an accountant who is a member of a recognised professional body;
  - a member of the Institute of Chartered Secretaries and Administrators; or
  - a director or officer or manager of a regulated financial services business operating in an equivalent jurisdiction to Guernsey or is otherwise subject to group /parent policy where the Head Office is situated in an equivalent jurisdiction to Guernsey.