



CRYPTOS FUND

SUBSCRIPTION AGREEMENT CLASS A SHARES

CRYPTOS FUND

ISIN: KYG2577B1077

Once completed, this form should be returned to the Administrator by fax/email and mail to:

Trident Trust Company (Cayman) Ltd
One Capital Place
PO Box 847
George Town
Grand Cayman KY1 - 1103
Cayman Islands

Tel: +1 345 949 0880
Fax: +1 345 949 0881
Email: info@thecryptosfund.com;
caymanfunds@tridenttrust.com

THIS AGREEMENT IS TO BE USED ONLY BY NEW SUBSCRIBERS TO THE FUND. EXISTING REGISTERED SHAREHOLDERS OF THE FUND PURCHASING ADDITIONAL CLASS A SHARES IN THE SAME REGISTERED NAME SHOULD USE THE SHORT FORM SUBSCRIPTION AGREEMENT.



Dear Sirs,

WHEREAS

- a** Capitalised terms that are not defined in this Long Form Subscription Agreement (the "Agreement") shall bear the same meaning as those given in the Information Memorandum and/or the Articles (both as defined below).
- b** The undersigned (the "Subscriber") acknowledges receipt of the Confidential Information Memorandum of Cryptos Fund (the "Fund") (the "Information Memorandum") relating to the offering of Class A Shares in the Fund (the "Class A Shares").
- c** The Subscriber wishes to subscribe for Class A Shares in the Fund during the Initial Offer Period at the applicable Initial Price per share, plus any applicable subscription fee, provided the Administrator appointed to the Fund (the "Administrator") has received this completed Agreement along with any requisite documentation and cleared funds in respect of the subscription monies for such Class A Shares no later than 5pm (Cayman Islands time) on the last day of the Initial Offer Period, failing which this Agreement will be held over until the next following Subscription Day and Class A Shares in the Fund will be issued at the applicable Subscription Price applicable on that following Subscription Day; OR
- d** The Subscriber (where the Subscriber is not an existing registered Shareholder of the Fund – existing registered Shareholders of the Fund purchasing additional Class A Shares in the Fund in the same registered name should use the Short Form Subscription Agreement instead) wishes to subscribe for Class A Shares in the Fund after the close of the Initial Offer Period at the applicable Subscription Price, plus any applicable subscription fee, provided the Administrator has received this completed Agreement along with any requisite documentation and cleared funds in respect of the subscription monies for such Class A Shares no later than 5pm (Cayman Islands time) on the Business Day falling at least 3 Business Days, or such lesser period as the Directors may in any particular case determine, prior to the applicable Subscription Day, failing which this Agreement will be held over until the next following Subscription Day and Class A Shares in the Fund will be issued at the applicable Subscription Price applicable on that following Subscription Day.
- e** The Fund is willing (subject to the sole discretion of the Directors as to whether to accept investment and or subscription from any investor at any time and from time to time) to make Class A Shares in the Fund available to the Subscriber in the manner and subject to the terms and conditions set out in this Agreement, the Information Memorandum and the Articles of Association of the Fund (the "Articles").

THE SUBSCRIBER AGREES AS FOLLOWS:

- 1.** The Subscriber hereby subscribes for as many Class A Shares in the Fund as may be purchased for the amount as detailed below subject to the acceptance of this Agreement by the Fund which acceptance will be evidenced by the issue of the respective Class A Shares. The Subscriber understands that the minimum initial investment in the Fund is USD 100,000 in the case of Class A Shares.
- 2.** In consideration of the issue of the Class A Shares in the Fund to the Subscriber, the Subscriber undertakes, represents and warrants to the Fund as follows:
 - 2.1** they are an Eligible Investor;
 - 2.2** they are not an Ineligible Applicant and is not a member of the public in the Cayman Islands;
 - 2.3** they have the legal capacity and authority and is permitted by applicable law to execute and deliver this Agreement;
 - 2.4** they are able to acquire and hold Class A Shares in the Fund without violating applicable laws;
 - 2.5** the person signing this Agreement on behalf of the Subscriber has full power and authority to do so;
 - 2.6** they have such knowledge, expertise and experience in financial matters that it is capable of evaluating the merits and risks of its acquisition of the Class A Shares in the Fund;
 - 2.7** they are acquiring the Class A Shares in the Fund for its own account, or on behalf of a third party or third parties for investment and not with a view to resale, transfer or other disposition in whole or in part except in accordance with the terms outlined in the Information Memorandum and the Articles;
 - 2.8** they have received copies of, read and understood the Information Memorandum (including the "Risk Factors" section of the Information Memorandum) and the Articles and understands that there are substantial risks involved in an investment in the Fund; 2.9 they have had the opportunity to ask questions and receive answers concerning the Fund and the terms and conditions of this offering from authorised representatives of the Fund and to obtain such additional information as it considers necessary to appropriately evaluate an investment in the Fund;



- 2.10** their acquisition of Class A Shares is based solely upon the Information Memorandum, the Articles and this Agreement and its own analysis of the benefits to it of an investment in the Fund and is and will be able to bear the economic risk of its investment in the Class A Shares and understands that an investment in the Fund is highly speculative and may result in a complete loss of its investment;
- 2.11** they have obtained and complied with all independent legal and tax advice, registrations, declarations or filings with, or consents, licenses, approvals or authorizations of any legislative body, governmental department or other governmental authority, necessary or appropriate in connection with its investment in the Fund;
- 2.12** they understand that their capital contribution cannot be withdrawn from the Fund except by way of redemption of the Class A Shares in the Fund in accordance with the terms outlined in the Information Memorandum and the Articles (which may be subject to certain restrictions), that a portion of its investment may be invested in securities that are illiquid, and that it has no right to demand distribution from the Fund prior to the Fund's termination other than by redemption of Class A Shares;
- 2.13** they understand that if any of the Subscriber's representations, warranties, agreements or certifications contained in this Agreement are untrue the Directors of the Fund in their sole discretion may require a compulsory redemption of all or part of the Class A Shares in the Fund and may also require the compulsory redemption of the Class A Shares in the Fund if at any time the Subscriber holds less than the Minimum Holding stipulated in relation to the Fund;
- 2.14** the Class A Shares are to be purchased with funds that are from legitimate sources in connection with its regular business activities and which do not constitute the proceeds of criminal conduct or criminal property within the meaning given in The Proceeds of Crime Law, 2008 of the Cayman Islands; and
- 2.15** they are not named on a list of prohibited countries, territories, entities and individuals maintained by any authority in any country or territory and is not operationally based or domiciled in a country or territory in relation to which current sanctions have been issued by any authority in any country or territory.
- 3.** The Subscriber acknowledges and agrees that:

 - 3.1** the Class A Shares have not been registered under the laws of any other jurisdiction: and
 - 3.2** the Class A Shares may not be offered, issued or transferred to any person who is an Ineligible Applicant.
- 4.** The Subscriber agrees that it will promptly notify the Fund if, at any time, it ceases to be an Eligible Investor and/or becomes an Ineligible Applicant, and the Subscriber agrees that in such event the Fund shall be entitled to (but shall not be obliged to) repurchase or to require the Subscriber to redeem or sell the Class A Shares in the Fund to a person designated by the Fund at a price equal to the Redemption Price of the Fund as at the date of the repurchase or sale or as at the date of any unauthorised transfer giving rise to such repurchase or sale.
- 5.** Where the Subscriber is an individual, it agrees to produce a certified copy or copies of the relevant passport or passports together with any other documentation of identity providing detailed verification of the Subscriber's identity and source of its funds as requested by the Administrator in order that it might comply with legislation for the prevention of money laundering from time to time in force. The Subscriber acknowledges that the Administrator reserves the right to request any further information which it considers to be in any way necessary to the process of verification.
- 6.** Where the Subscriber is a corporation, trust or partnership, it agrees to produce a certified copy or copies of the certificate of incorporation (and any change of name), the register of directors or an excerpt from the trade register held at the relevant chamber of commerce and the signatory card verifying the authority of officers to sign on behalf of the corporate entity and any other relevant documentation as requested by the Administrator together with any other documentation providing detailed verification of the Subscriber's identity and that of its directors and beneficial members and the source of its funds as requested by the Administrator in order that it might comply with legislation for the prevention of money laundering from time to time in force.
- 7.** Where the Subscriber is a corporation, trust or partnership, it agrees to produce the signatory card verifying the authority of officers to sign on behalf of the corporate entity and any other relevant documentation as requested by the Administrator.
- 8.** The Subscriber acknowledges that the Fund reserves the right to reject in its absolute discretion this and any other subscription for Class A Shares in the Fund in whole or in part, at any time without reasons, notwithstanding prior receipt by the Subscriber of notice of acceptance of the subscription. If the Class A Shares in the Fund are oversubscribed, the Fund will determine in its sole discretion which subscriptions shall be accepted.



9. The Subscriber understands and accepts that in the event that the Fund accepts the subscription prior to confirmation of the Subscriber's identity to the satisfaction of the Fund and the Administrator, and such confirmation is not forthcoming, the Class A Shares in the Fund allotted to the Subscriber will be compulsorily redeemed and the proceeds returned to the bank account from which the original subscription monies were remitted, at the Subscriber's expense, and the Subscriber hereby indemnifies the Fund and the Administrator in respect of any loss that the Fund should suffer as a result of such action being taken.
10. The Subscriber further understands and accepts that the Fund and the Administrator will not confirm acceptance of the Subscriber's investment, or details of the number of Class A Shares of the Fund allotted to the Subscriber until such time as the Administrator has received the documentation verifying the Subscriber's identity to its satisfaction.
11. If this subscription is rejected or if the sale of the Class A Shares in the Fund is not completed for any reason (in which event this subscription shall be deemed to be rejected), the Fund shall as soon as practicable return any funds transferred by the Subscriber (without interest) along with this Agreement and any other documents delivered by the Subscriber.
12. This Agreement and the rights, powers and duties set out in it shall bind and inure to the benefit of the heirs, executors, administrators, legal representatives, successors and assigns of the parties to it.
13. No waiver by any party of any breach of any term of this Agreement shall be construed as a waiver of any subsequent breach of that term or any other term of the same or of a different nature.
14. If any legal action or any arbitration or other proceeding is brought for the enforcement of this Agreement or because of an alleged dispute, breach, default, or misrepresentation in connection with any of the provision of this Agreement, the successful or prevailing party or parties shall be entitled to recover reasonable attorneys' fees and other costs incurred in that action or proceeding, in addition to any other relief to which they may be entitled.
15. The Subscriber agrees to keep confidential all information contained in the Information Memorandum, the Articles and this Agreement that is not already in the public domain and to use the Information Memorandum, the Articles and this Agreement for the sole purpose of evaluating a possible investment in the Fund.
16. The Subscriber acknowledges that the Fund and/or the Administrator is entitled to act upon e-mail/ facsimile instructions from or purported to be from the Subscriber and that all such instructions, where accepted by the Fund, will be final and binding upon the Subscriber. The Subscriber agrees to indemnify the Fund and the Administrator against any and all claims, demands, liabilities, costs, charges, damages and expenses that the Fund or the Administrator may incur by reason of any act or failure to act on the part of the Fund or Administrator with regard to all e-mail/facsimile instructions so provided by the Subscriber.
17. The Subscriber consents to personal information obtained in relation to the Subscriber being handled by the Administrator (as data processor on behalf of the Fund). Information in relation to the Subscriber will be processed for the purposes of carrying out the services of administrator and transfer agent of the Fund and to comply with any applicable legal obligations including legal obligations under company law and anti-money laundering legislation. The Subscriber acknowledges that the Administrator may disclose the Subscriber's information to third parties where necessary or for legitimate business interests. The Subscriber consents to the processing of the Subscriber's information and the disclosure of the Subscriber's information as outlined above or in the Fund's or the Administrator's legitimate interests to any other company or to agents of the Fund or the Administrator.
18. This Agreement represents the entire agreement of the parties in respect of the subscription for Class A Shares in the Fund and may not be changed or terminated orally.
19. The representations, warranties, agreements and indemnification obligations of the Subscriber contained in this Agreement shall survive the execution of this Agreement and the purchase of the Class A Shares in the Fund.
20. The Subscriber understands that a misrepresentation or breach of any warranty or agreement made by the Subscriber could subject the Fund and/or the Administrator to significant damages and expenses. The Subscriber agrees to indemnify the Fund and/or the Administrator from and against any loss, liability, damage, cost or expense (including legal fees and expenses in the defence or settlement of any demands, claims, or lawsuits) actually and reasonably incurred arising from the Subscriber's misrepresentation or breach of any warranty or agreement in this Agreement.
21. The Subscriber acknowledges that, when accepted by the Fund, subscriptions are (save as determined by the Directors and/or Administrator) irrevocable.
22. The Subscriber agrees when entering into the Agreement to be bound by the laws of the Cayman Islands in addition to the non-exclusive jurisdiction of the relevant courts therein subject to which laws this Agreement shall be governed and interpreted.



23. Where the Subscriber is an individual, it agrees to produce:

- Certified copy of a passport;
- Certified copy or original of proof of an address (for instance a certified copy or original of a credit card statement, bank statement, driving license or utility bill. All documents provided as Proof of Address must be no more than 3 months old when presented);
- Full contact details, occupation, permanent residential address, countries of nationalities and citizenships;
- Letter of reference from a bank, accounting firm or law firm indicating at least a three year relationship. This letter must be issued on their letterhead and addressed to Trident;
- Advice on the source of funds to be invested. The Subscriber acknowledges that the Administrator reserves the right to request any further information which it considers to be in any way necessary to the process of verification.

24. Where the Subscriber is a corporation, trust or partnership, it agrees to produce:

- Certified copy of the Certificate of Incorporation and of any Change of Name;
- Certified copy of the Memorandum & Articles of Association;
- Certified copy of a Certificate of Good Standing;
- Certified copy of the Register of Directors and Officers or equivalent. The documentation listed on 23 above is needed for at least two individual directors;
- Certified authorised signatory list; and
- Certified copy of the register of members. The documentation listed on 23 above is needed for any individual beneficial owner holding more than 10% of the shareholder of the Company; and of the register of directors.

Subscriptions should be remitted to the following account:

Bank Name: Signature Bank

Bank Swift Code: SIGNUS33XXX

Routing/ABA Code: 026013576

Beneficiary Name: Cryptos Fund

Beneficiary Account : 1503222570



CRYPTOS FUND

ISIN: KYG2577B1077

SUBSCRIPTION INFORMATION

Name for Share Registration:

Address for Share Registration:

Telephone:

Fax:

Email:

Class Subscribed For:

Amount of Subscription:

Subscription Fee (%):

Date of Subscription:

Bank Details of the account Subscription Monies are remitted from:

Name of Bank:

Address of Bank:

Bank Code:

Account Name:

Account Number:

Proceeds of Redemptions from the Fund shall be transferred to this account.

Signature of Subscriber (signing on behalf of a corporation, partnership or trust):

Name of Signatory (if signing on behalf of a corporation, partnership or trust):

Title of Signatory (if signing on behalf of a corporation, partnership or trust):

DATE: / /



FATCA IGA & CRS Self-Certification Entity

Please read before completing this form:

Tax authorities require Financial Institutions to collect and report certain information about their Account Holders' tax residency status.

To enable Trident Trust to comply with its obligation to report to the relevant tax authorities, you are required to state the residency for tax purposes of the person or persons identified as the holder(s) of a financial account. On this form these persons are cumulatively referred to as the "Account Holder(s)".

I. Account Holder Information

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

LEGAL ENTITY NAME		COUNTRY OF INCORPORATION OR ORGANISATION	
PERMANENT RESIDENCE ADDRESS (IF NONE, ADDRESS OF PRINCIPAL OFFICE)			
CITY/TOWN	STATE/PROVINCE	POSTAL CODE	COUNTRY (DO NOT ABBREVIATE)
GIIN (DO NOT USE THIS BOX FOR SPONSOR'S GIIN)		SPONSORING ENTITY'S NAME AND SPONSOR'S GIIN	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

II. Tax Residence

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

If the Entity has no residence for tax purposes, enter the country in which its place of effective management is situated.

Taxpayer Identification Number (TIN) – A Taxpayer Identification Number (TIN) or functional equivalent should be provided for each country of residence identified for tax purposes. A TIN is a unique combination of letters and/or numbers assigned to the individual by a government, or its tax authorities, which is used to identify the Account Holder for the purposes of administering taxes. In some countries this may be a number that is specifically referred to as a TIN, while other countries may use other numbers (such as a social insurance number) to identify their residents for tax purposes.

COUNTRY OF TAX RESIDENCE 1	TAXPAYER IDENTIFICATION NUMBER 1	TIN UNAVAILABLE <input type="checkbox"/>
COUNTRY OF TAX RESIDENCE 2	TAXPAYER IDENTIFICATION NUMBER 2	TIN UNAVAILABLE <input type="checkbox"/>
COUNTRY OF TAX RESIDENCE 3	TAXPAYER IDENTIFICATION NUMBER 3	TIN UNAVAILABLE <input type="checkbox"/>

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

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

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

III. CRS Status

FINANCIAL INSTITUTION – An Entity that falls into any of the following categories:

- Custodial Institution** – any Entity that holds, as a substantial portion of its business, financial assets for the account of others. See Annex for definition of "substantial portion".
- Depository Institution** – an Entity that accepts deposits in the ordinary course of a banking or similar business.
- Investment Entity** – any Entity that either:
 - 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; 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; OR
 - the gross income of which is primarily attributable to investing, reinvesting, or trading in financial assets, if the Entity is managed by a Financial Institution.
- Specified Insurance Company** – any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

Is the Account Holder a Financial Institution?

If "Yes", complete the Financial Institution certification

Yes

No

If "No", complete the Nonfinancial Entity certification

Financial Institution (FI)

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

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

Nonfinancial Entity (NFE)

Select the category of NFE which applies to the Entity.

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

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

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

IV. FATCA Status

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

Specified U.S. Person – Any U.S. Person other than:

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

Is the Account Holder a U.S. Person?

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

Yes

No

If "No", complete the Non-U.S. Person certification

U.S. Person

Is the Entity a specified U.S. Person?

(See U.S. Person definition above)

Yes *Provide a U.S. TIN below.*

No

U.S. Taxpayer Identification Number (TIN)

Non-U.S. Person

Select a classification that matches your FATCA status.

See Annex for definitions of IGA categories. Select only a single category.

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

Participating FFI (*Provide GIIN in Part I*)

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

Deemed-Compliant FFI

Select deemed-compliant category:

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

Sponsored Investment Entity

(Provide GIIN and sponsor's name in Part I)

Sponsored Closely-Held Investment Vehicle (SCHIV)

(Provide GIIN and sponsor's name in Part I)

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

Other Deemed-Compliant Category

Nonparticipating FFI

Exempt Beneficial Owner

Direct Reporting NFFE (*Provide GIIN in Part I*)

Sponsored Direct Reporting NFFE

(Provide GIIN and sponsor's name in Part I)

A Start-up Company formed in the past 24 months

Please provide the date the Entity was organised

Other Active NFFE (*See Annex for other categories*)

Passive NFFE (*Complete Controlling Persons attachment*)

V. Declarations and Signature

- We understand that the information supplied by us may be covered by the full provisions of the terms and conditions governing our relationship with Trident Trust and/or the Financial Institution on behalf of which Trident Trust is or may be collecting the information.
- We acknowledge and agree that information contained in this form and/or information regarding accounts which we maintain with Financial Institutions may be reported to the tax authorities of the country or countries in which the accounts are maintained or in which the relevant entities are established or tax resident; and those tax authorities or Trident Trust may provide the information to the country or countries in which we are resident for tax purposes.
- We undertake to advise Trident Trust promptly of any change in circumstances which causes the information contained herein to become incorrect and to provide Trident Trust with a suitably updated certification and/or attachment within 30 days of such change in circumstances.
- We certify that we are authorised to sign for the Account Holder of all the account(s) to which this form relates.

NAME OF SIGNER

SIGNATURE

CAPACITY IN WHICH SIGNING

DATE (DD/MM/YYYY)

Controlling Persons

Attachment

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

- a) for FATCA purposes a Passive NFFE, or
- b) for CRS purposes a Passive NFE or an investment Entity managed by a Financial Institution with a tax residence in a non-CRS jurisdiction.

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

This attachment is considered an integral part of the self-certification to which it is associated.

If there is a change in Controlling Persons, please submit an updated attachment within 30 days.

CONTROLLING PERSON	FIRST NAME		FAMILY NAME/SURNAME		
	CURRENT RESIDENCE ADDRESS				
	CITY/TOWN	STATE/PROVINCE	POSTAL CODE	COUNTRY (DO NOT ABBREVIATE)	
	COUNTRY OF TAX RESIDENCE 1		TAXPAYER IDENTIFICATION NUMBER 1	DATE OF BIRTH (DD/MM/YYYY)	
	COUNTRY OF TAX RESIDENCE 2		TAXPAYER IDENTIFICATION NUMBER 2	TOWN/CITY OF BIRTH	
	COUNTRY OF TAX RESIDENCE 3		TAXPAYER IDENTIFICATION NUMBER 3	COUNTRY OF BIRTH	
	TIN UNAVAILABLE EXPLANATION(S) – IF ANY TIN IS NOT PROVIDED ABOVE, PLEASE PROVIDE AN EXPLANATION.		CONTROLLING PERSON TYPE		LEGAL PERSON <input type="checkbox"/> CONTROL BY OWNERSHIP <input type="checkbox"/> CONTROL BY OTHER MEANS <input type="checkbox"/> SENIOR MANAGING OFFICIAL
					LEGAL ARRANGEMENT – TRUST <input type="checkbox"/> SETTLOR <input type="checkbox"/> TRUSTEE <input type="checkbox"/> PROTECTOR <input type="checkbox"/> BENEFICIARY <input type="checkbox"/> OTHER
LEGAL ARRANGEMENT – OTHER <input type="checkbox"/> SETTLOR-EQUIVALENT <input type="checkbox"/> TRUSTEE-EQUIVALENT <input type="checkbox"/> PROTECTOR-EQUIVALENT <input type="checkbox"/> BENEFICIARY-EQUIVALENT <input type="checkbox"/> OTHER-EQUIVALENT					

CONTROLLING PERSON	FIRST NAME		FAMILY NAME/SURNAME		
	CURRENT RESIDENCE ADDRESS				
	CITY/TOWN	STATE/PROVINCE	POSTAL CODE	COUNTRY (DO NOT ABBREVIATE)	
	COUNTRY OF TAX RESIDENCE 1		TAXPAYER IDENTIFICATION NUMBER 1	DATE OF BIRTH (DD/MM/YYYY)	
	COUNTRY OF TAX RESIDENCE 2		TAXPAYER IDENTIFICATION NUMBER 2	TOWN/CITY OF BIRTH	
	COUNTRY OF TAX RESIDENCE 3		TAXPAYER IDENTIFICATION NUMBER 3	COUNTRY OF BIRTH	
	TIN UNAVAILABLE EXPLANATION(S) – IF ANY TIN IS NOT PROVIDED ABOVE, PLEASE PROVIDE AN EXPLANATION.		CONTROLLING PERSON TYPE		LEGAL PERSON <input type="checkbox"/> CONTROL BY OWNERSHIP <input type="checkbox"/> CONTROL BY OTHER MEANS <input type="checkbox"/> SENIOR MANAGING OFFICIAL
					LEGAL ARRANGEMENT – TRUST <input type="checkbox"/> SETTLOR <input type="checkbox"/> TRUSTEE <input type="checkbox"/> PROTECTOR <input type="checkbox"/> BENEFICIARY <input type="checkbox"/> OTHER
LEGAL ARRANGEMENT – OTHER <input type="checkbox"/> SETTLOR-EQUIVALENT <input type="checkbox"/> TRUSTEE-EQUIVALENT <input type="checkbox"/> PROTECTOR-EQUIVALENT <input type="checkbox"/> BENEFICIARY-EQUIVALENT <input type="checkbox"/> OTHER-EQUIVALENT					

*If Account Holder has additional Controlling Persons, provide multiple Controlling Persons attachments.

Annex

CRS Definitions

NFE CATEGORIES

NFEs

An NFE means any Entity that is not a Financial Institution. An NFE may be an **Active NFE** or a **Passive NFE**.

Active NFEs

Active NFEs by Reason of Income and Assets

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

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

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

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

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

Related Entity – An Entity is a “Related Entity” of another Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.

Governmental Entity

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

International Organisation

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

Central Bank

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

Holding NFEs that are Members of a Nonfinancial Group

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

A Start-up Company formed in the past 24 months

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

NFE Liquidating or Emerging from Bankruptcy

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

Treasury Centres that are Members of a Nonfinancial Group

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

Non-Profit NFE

An NFE that meets the following criteria:

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

Passive NFE

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

ENTITY MANAGED BY ANOTHER FINANCIAL INSTITUTION

An Entity is “managed by” another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the following activities or operations: trading in money market instruments; foreign exchange; exchange, interest rate and index instruments; transferrable securities; or commodity futures trading; individual and collective portfolio management; or otherwise investing, administering, or managing financial assets or money.

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

PARTICIPATING CRS JURISDICTION

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

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

Annex

FATCA Definitions – 1

GLOBAL INTERMEDIARY IDENTIFICATION NUMBER (GIIN)

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

FATCA STATUS – FINANCIAL INSTITUTION

Participating FFI

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

Local/Partner Jurisdiction FFI

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

Trustee-Documented Trust

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

Registered Deemed-Compliant FFI

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

Other Deemed-Compliant FFI

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

Nonparticipating FFI

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

Exempt Beneficial Owner

An Entity in one of the following categories:

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

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

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

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

Investment Entity Wholly Owned by Exempt BOs – An Entity that is a Financial Institution solely because it is an Investment Entity, provided that each direct holder of an Equity Interest in the Entity is an exempt beneficial owner, and each direct holder of a debt interest in such Entity is either a Depository Institution (with respect to a loan made to such Entity) or an exempt beneficial owner.

Direct Reporting NFFE

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

Sponsored Direct Reporting NFFE

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

Sponsored Investment Entity

A Financial Institution is a sponsored Investment Entity if:

- a) it is an Investment Entity that is not a qualified intermediary, withholding foreign partnership, or withholding foreign trust pursuant to relevant US Treasury Regulations; and
- b) an Entity has agreed with the Financial Institution to act as a sponsoring Entity for the Financial Institution. [Note: The sponsoring Entity must in turn satisfy the requirements of the relevant IGA and/or US Treasury Regulations].

Sponsored Closely-Held Investment Vehicle (SCHIV)

A Financial Institution satisfying the following requirements:

- i) The Financial Institution is a Financial Institution solely because it is an Investment Entity and is not a qualified intermediary, withholding foreign partnership, or withholding foreign trust pursuant to relevant US Treasury Regulations;
- ii) The sponsoring Entity is a Reporting US Financial Institution, Reporting Model 1 FFI, or Participating FFI. [Note: The sponsoring Entity must in turn satisfy the requirements of the relevant IGA and/or US Treasury Regulations];
- iii) The Financial Institution does not hold itself out as an investment vehicle for unrelated parties;
- iv) Twenty or fewer individuals own all of the debt interests and Equity Interests in the Financial Institution (disregarding debt instruments owned by Participating FFIs and deemed-compliant FFIs and Equity Interests owned by an Entity if that Entity owns 100 per cent of the Equity Interests in the Financial Institution and is itself a sponsored Financial Institution).

Annex

FATCA Definitions – 2

FATCA STATUS – NFFE

NFFEs

An NFFE means any Entity that is not a Financial Institution. An NFFE may be an Active NFFE or a Passive NFFE.

Active NFFEs

Active NFFEs by Reason of Income and Assets

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

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

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

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

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

Related Entity – An Entity is a “Related Entity” of another Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.

Excepted Territory NFFE

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

Governmental Entity

The NFFE is a government (other than the U.S. government), a political subdivision of such government (which, for the avoidance of doubt, includes a state, province, county, or municipality), or a public body performing a function of such government or a political subdivision thereof, a government of a U.S. Territory, an international organization, a non-U.S. central bank of issue, or an Entity wholly owned by one or more of the foregoing.

Holding NFFEs that are Members of a Nonfinancial Group

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

A Start-up Company formed in the past 24 months

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

NFFE Liquidating or Emerging from Bankruptcy

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

Treasury Centres that are Members of a Nonfinancial Group

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

Non-Profit NFFE

An NFFE that meets the following criteria:

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

Passive NFFE

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