APPLICATION FORM

MANAGED PORTFOLIO SERVICE
FOR CLIENTS OF A FINANCIAL ADVISER

CORPORATE

QUILTER CHEVIOT
INVESTMENT MANAGEMENT

Vision INDEPENDENT FINANCIAL PLANNING

Please complete this form to provide us with as much information as you can to open an account with us. It is important that all the questions are answered, as incomplete forms will delay the opening of your account.

The more information you share, the more easily we will be able to match our investment service to your requirements.

If you do not understand anything in these documents, please ask your investment manager for further information and guidance. Please inform us immediately if your circumstances change as this may affect the suitability of any investment decision or recommendation we make.

Managed Portfolio Service (MPS)

Our Managed Portfolio Service (MPS) offers you the choice of a limited number of predefined investment strategies. We undertake the investment transactions within these strategies without prior reference to you.

Our MPS does not take unrealised capital gains into account when making changes to client portfolios. This means that for portfolios which are subject to capital gains tax (CGT), there may be occasions when realised gains are in excess of your Annual Exempt Amount, which may result in you having to pay CGT. The minimum investment amount for our MPS is £25,000. If the value of your portfolio falls below this minimum threshold it may not be possible to align your portfolio to the agreed strategy meaning that our ability to manage your portfolio to the agreed mandate may also be impacted.

PART A: ACCOUNT DETAILS

DETAILS OF THE CORPORATE/PARTNERSHIP/CLUB/ FRIENDLY (OR OTHER) SOCIETY

Full registered name:

Type of account:

- ☐ Commercial entity
- ☐ Personal investment holding company
- ☐ Other

If other, please specify:

Nature of business/activities:

If registered with a financial services regulator, please provide the reference number:

Location of activities, if not UK:

Are there any overseas offices?
*Yes ☐ No ☐

*If yes, please give details:

Registration number:

Country of incorporation:

Date of incorporation:

Registered address:

Postcode

Telephone:

Operating address (if different):

Postcode

Principal shareholders:

	%
	%
	%
	%

Please give the full name(s) of the beneficial owner(s):

Source of wealth of the contributors to a personal investment company (tick all applicable);

- ☐ Employment
- ☐ Investment or savings
- ☐ Inheritance*
- ☐ Family trust
- ☐ Business ownership or sale
- ☐ Property
- ☐ Other**

*If inheritance, please state the full name of the deceased or donor (as applicable), their relationship to the contributor and their primary source of wealth. If this source of wealth derives from any activities abroad, please state which country(ies).

**If other, please specify:

Value of investments held outside of Quilter Cheviot:

Describe briefly how the asset contributor(s) derived their wealth (including occupation/business and geographical locations, where applicable).

Reason for using a legal structure to hold investments/ assets:

Can the company issue bearer shares?

Yes ☐ No ☐

Are there any bearer shares in issue?

Yes ☐ No ☐

For an offshore company/onshore company owned by an offshore entity, please complete all of the following boxes:

Does the company form part of a multi-layered structure of ownership?

Yes ☐ No ☐

Reason(s) for using an offshore company?

Was professional advice sought on the creation and/or structure of this company?

Yes ☐ No ☐

If yes, then please give full name, company address, and profession of adviser.

FUNDS FOR INVESTMENT

Please indicate amount to be invested in this portfolio:

£

Please describe the source or origin of the funds being invested with Quilter Cheviot. Please note that we may ask for evidence of source of funds in some cases.

If significant additions or withdrawals are anticipated, please inform your investment manager as this may affect the way in which we manage the portfolio.

PART B:

ASSOCIATED PARTIES

For a corporate administrator acting as a director, please complete the section at the end of page 6.

We are required to verify the identity of those in control of a corporate entity or partnership. Please provide the details of anyone who is:

- A director of the company who will either sign this form or be giving us instructions
- A shareholder of the company with 25% or more of the voting rights
- A partner of the partnership who will either sign this form or be giving us instructions
- A holder of 25% or more of the capital, profits or voting rights of the partnership

If there are more than four associated parties and you require further space, please photocopy this page and complete the relevant details.

First Associated Party

Title:

Surname:

Previous surname if changed, or any alias that has ever been used:

Forename(s):

Permanent residential address (we are unable to accept a 'care of' or post box):

Postcode:

Previous residential address, if less than 1 year at current address (we are unable to accept a 'care of' or post box):

Postcode:

Date of birth:

DD MM YYYY

Email:

Mobile telephone number:

National Insurance number:

Nationality (if you hold dual nationality please give both countries):

Country of birth:

Please provide the following details:

Full passport reference (this is at the very bottom of the photo page):

Date of expiry:

DD MM YYYY

Alternatively, if you are a UK or Irish national (and do not hold dual nationality) we can accept details of your driving licence:

Driving licence number:

Date of expiry – photocard:

DD MM YYYY

Each associated party will receive online access to our portal once the account is opened.

Second Associated Party

Title:

Surname:

Previous surname if changed, or any alias that has ever been used:

Forename(s):

Permanent residential address (we are unable to accept a 'care of' or post box):

Postcode:

Previous residential address, if less than 1 year at current address (we are unable to accept a 'care of' or post box):

Postcode:

Date of birth:

DD MM YYYY

Email:

Mobile telephone number:

National Insurance number:

/ / /

Nationality (if you hold dual nationality please give both countries):

Country of birth:

Please provide the following details:

Full passport reference (this is at the very bottom of the photo page):

/ /

/ /

/

Date of expiry:

DD MM YYYY

Alternatively, if you are a UK or Irish national (and do not hold dual nationality) we can accept details of your driving licence:

Driving licence number:

/ /

/ /

Date of expiry – photocard:

DD MM YYYY

Each associated party will receive online access to our portal once the account is opened.

Third Associated Party

Title:

Surname:

Previous surname if changed, or any alias that has ever been used:

Forename(s):

Permanent residential address (we are unable to accept a 'care of' or post box):

Postcode:

Previous residential address, if less than 1 year at current address (we are unable to accept a 'care of' or post box):

Postcode:

Date of birth:

DD MM YYYY

Email:

Mobile telephone number:

National Insurance number:

/ /

Nationality (if you hold dual nationality please give both countries):

Country of birth:

Please provide the following details:

Full passport reference (this is at the very bottom of the photo page):

/ /

/

/

Date of expiry:

DD MM YYYY

Alternatively, if you are a UK or Irish national (and do not hold dual nationality) we can accept details of your driving licence:

Driving licence number:

/ /

/

Date of expiry – photocard:

DD MM YYYY

Each associated party will receive online access to our portal once the account is opened.

Fourth Associated Party

Title:

Surname:

Previous surname if changed, or any alias that has ever been used:

Forename(s):

Permanent residential address (we are unable to accept a 'care of' or post box):

Postcode:

Previous residential address, if less than 1 year at current address (we are unable to accept a 'care of' or post box):

Postcode:

Date of birth:

DD MM YYYY

Email:

Mobile telephone number:

National Insurance number:

/ /

Nationality (if you hold dual nationality please give both countries):

Country of birth:

Please provide the following details:

Full passport reference (this is at the very bottom of the photo page):

/ /

/

/

Date of expiry:

DD MM YYYY

Alternatively, if you are a UK or Irish national (and do not hold dual nationality) we can accept details of your driving licence:

Driving licence number:

| | | | | / | | | | | | / | | / | |

Date of expiry – photocard:

DD | MM | YYYY

Each associated party will receive online access to our portal once the account is opened.

CORPORATE ADMINISTRATORS ONLY

For a corporate administrator acting in a professional capacity please provide the following details:

Legal name:

Registered office address (we are unable to accept a 'care of' or post box):

Date of incorporation:

DD | MM | YYYY

For UK resident individuals, we will use the following information to perform electronic identification checks. **For overseas residents, or where the electronic identification check fails, we will ask you for certified copies of identity documentation.**

OUTSIDE BUSINESS INTERESTS

The following questions must be completed in respect of ALL associated parties identified in this form (and any outlined on additional sheets).

Are any of the individuals listed in this form (or have any of the individuals listed ever been), a US citizen, the holder of a US passport, Green Card or US bank account; or have they ever resided in or owned property in the US?

*Yes ☐ No ☐

*If you have answered yes, please state the name of the individual(s) below and provide details;

Have any of the individuals in this form ever been employed in the financial services industry?

Yes ☐ No ☐

Are any of the individuals in this form a politically exposed person or associated with one now or at any time in the past?

*Yes ☐ No ☐

*If you have answered yes to any of the * questions above, please provide the name of the individual(s) concerned and provide details of the political association.

LEGAL ENTITY IDENTIFIER

Do you have a Legal Entity Identifier (LEI) code?

Yes ☐ No ☐

If yes, please give here:

Please tick if you want us to annually renew your LEI: ☐

If no, please indicate if you want us to apply for and maintain your LEI code:

☐ Yes - Please complete the LEI permission request on page 16.

☐ No - Please advise us in writing of the LEI when you have obtained it.

Please refer to our website for the costs involved.
We may require additional information to complete or renew the LEI application.

EXPLANATION OF MANAGED PORTFOLIO SERVICE (MPS) STRATEGIES

Your financial adviser is responsible for selecting a suitable MPS Strategy to meet your individual circumstances and objectives. Please note that whilst Quilter Cheviot is responsible for managing your chosen MPS Strategy in accordance with the investment objectives and risk definitions as described below, your financial adviser will have an ongoing responsibility to ensure the Strategy continues to meet your individual circumstances and objectives.

Please note, the MPS does not take unrealised capital gains into account when changes are made to the portfolios. This means there may be occasions when realised gains are in excess of the Annual Exemption.

MPS Global Growth

The investment objective is to grow the capital value of the portfolio. The Quilter Cheviot MPS Global Growth Strategy is designed for an investor with a time horizon of more than 7 years, and a higher tolerance for risk that can accept significant variation or disruption to capital value or current income in order to achieve their longer-term objective.

The Quilter Cheviot MPS Global Growth Strategy is a diversified portfolio comprising predominantly international and domestic equity funds as well as some exposure to funds investing in alternative assets. This means there is limited scope for diversification across asset classes, although the investments will be spread across sectors. There may also be an allocation to funds investing into ''alternatives'' such as commercial property, private equity, commodities and absolute return strategies.

The risk category for this strategy is considered higher risk.

MPS Growth

The investment objective is to grow the capital value of the portfolio as well as to generate some degree of income. The Quilter Cheviot MPS Growth Strategy is designed for an investor with a time horizon of more than 5 years, and a medium to higher tolerance for risk that can accept significant variation or disruption to capital value or current income in order to achieve their longer-term objective.

The Quilter Cheviot MPS Growth Strategy is a diversified portfolio comprising predominantly domestic and international equity funds with a small exposure to fixed interest funds. There may also be an allocation to funds investing into ''alternatives'' such as commercial property, private equity, commodities and absolute return strategies.

The risk category for this strategy is considered medium-higher risk.

MPS Balanced

The investment objective is to grow the capital value of the portfolio as well as to generate some degree of income. The Quilter Cheviot MPS Balanced Strategy is designed for an investor with a time horizon of more than 5 years, and a medium tolerance for risk that can accept moderate variation or disruption to capital value or current income in order to achieve their longer-term objective.

The Quilter Cheviot MPS Balanced Strategy is a diversified portfolio comprising predominantly domestic and international equity funds as well as some exposure to fixed interest funds. There may also be an allocation to funds investing into ''alternatives'' such as commercial property, private equity, commodities and absolute return strategies.

The risk category for this strategy is considered medium risk.

MPS Global Income

The investment objective is to grow the capital value of the portfolio as well as to generate some degree of income. The Quilter Cheviot MPS Global Income Strategy is designed for an investor with a time horizon of more than 5 years, and a medium tolerance for risk that can accept moderate variation or disruption to capital value or current income in order to achieve their longer-term objective.

The Quilter Cheviot MPS Global Income Strategy is a diversified portfolio comprising predominantly international equity funds as well as some exposure to domestic equity and fixed interest funds. There may also be an allocation to funds investing into ''alternatives'' such as commercial property, private equity, commodities and absolute return strategies.

The risk category for this strategy is considered medium risk.

MPS Income

The investment objective is to grow the capital value of the portfolio as well as to generate some degree of income. The Quilter Cheviot MPS Income Strategy is designed for an investor with a time horizon of more than 5 years, and a medium tolerance for risk that can accept moderate variation or disruption to capital value or current income in order to achieve their longer-term objective.

The Quilter Cheviot MPS Income Strategy is a diversified portfolio comprising predominantly domestic and international equity funds as well as some exposure to fixed interest funds. There may also be an allocation to funds investing into ''alternatives'' such as commercial property, private equity, commodities and absolute return strategies.

The risk category for this strategy is considered medium risk.

MPS Conservative

The investment objective is to grow the capital value of the portfolio as well as to generate some degree of income. The Quilter Cheviot MPS Conservative Strategy is designed for an investor with a time horizon of more than 3 years, and a lower to medium tolerance for risk that can only accept moderate variation or disruption to capital value or current income.

The Quilter Cheviot MPS Conservative Strategy is a diversified portfolio comprising predominantly fixed interest funds as well as some exposure to domestic and international equity funds. There may also be an allocation to funds investing into "alternatives" such as commercial property, private equity, commodities and absolute return strategies.

The risk category for this strategy is considered lower-medium risk.

MPS Cautious

The investment objective is to generate a return from the income from the portfolio. The Quilter Cheviot MPS Cautious Strategy is designed for an investor with a time horizon of more than 1 year, and a lower tolerance for risk that regardless of market conditions would only be comfortable with minimal variation or disruption to capital value or income.

The Quilter Cheviot MPS Cautious Strategy is a diversified portfolio comprising predominantly fixed interest funds with a small exposure to domestic equity funds. There may also be an allocation to funds investing into "alternatives" such as commercial property, private equity, commodities and absolute return strategies.

The risk category for this strategy is considered lower risk.

RISK DEFINITIONS

Your overall financial circumstances will principally determine your capacity for risk and you may have to accept more risk than you initially anticipate in order to achieve your long-term objective. Your capacity for risk means your ability to absorb falls in the value of your investments. All investments involve an element of risk to capital and/or income and there will also be periods when the short-term return differs from the long-term objective.

Lower

I/we have a low tolerance for risk and regardless of market circumstances, I/we would only be comfortable with minimal variation or disruption to capital value or current income.

Lower to Medium

I/we have a lower to medium tolerance for risk, I/we would only be comfortable with moderate variation or disruption to capital value or current income.

Medium

I/we have a medium tolerance for risk and can accept moderate variation or disruption to capital value or current income in order to meet my/our longer-term objectives.

Medium to Higher

I/we have a medium to high tolerance for risk and can accept significant variation or disruption to capital value or current income in order to meet my/our longer-term objectives.

Higher

I/we have a high tolerance for risk and can accept significant variation or disruption to capital value or current income in order to meet my/our longer-term objectives.

ACCOUNT STRATEGY

Please select your chosen strategy.

OUR MPS STRATEGIES

These strategies invest predominantly in "active" funds, and seek to generate outperformance through our tactical asset allocation and manager selection decisions.

- ☐ Global Growth
- ☐ Growth
- ☐ Balanced
- ☐ Global Income
- ☐ Income
- ☐ Conservative
- ☐ Cautious

OUR IDX STRATEGIES

These strategies invest predominantly in "passive" funds, and seek to generate outperformance principally (though not entirely) through our tactical asset allocation decisions

- ☐ IDX Growth
- ☐ IDX Balanced
- ☐ IDX Income
- ☐ IDX Conservative

PART C: ACCOUNT SET-UP

PRINCIPAL CORRESPONDENCE ADDRESS

Name:

Address:

Postcode:

Email:

Mobile telephone number:

We will send you an investment report that includes a valuation, performance summary, transaction schedule, capital and income statements. We will also provide you with online access to our portal.

DETAILS OF AUDITOR/ACCOUNTANTS

Name:

Address:

Postcode:

Email:

Telephone:

We will share information relevant to your account with your appointed auditor/accountant. If you do not consent, please tick this box. ☐

ANNUAL TAX REPORT

Date of financial year end:

DD | MM | YYYY

Annual tax report to be sent to:

☐ Principal correspondence address

☐ Auditor's/accountant's address

If to another associated party, please give details:

INCOME INSTRUCTIONS

Please note that we can only set up the income payment facility in sterling. Please tick **one** box only from the list below to indicate how you would like us to deal with income generated within your portfolio:

☐ Transfer to capital account for re-investment

☐ Monthly payments of income received

☐ Quarterly payments of income received

☐ Quarterly fixed standing order*

☐ Retain in your Quilter Cheviot income account

☐ Monthly fixed standing order*

*If you have selected a fixed payment please complete the amount field(s) in the next section.

BANK/BUILDING SOCIETY DETAILS

Bank or building society account details are required even if no income is being withdrawn. We can also hold details of additional bank or building society accounts if other payments are anticipated. If this includes HMRC details for tax payments, please include your unique tax payer reference in the account name line. Standing orders for different amounts to different banks or building societies can be arranged if the payment frequency is the same.

Account name:

Sort code: | | / | | / | | Account number:

Building society reference:

* Payment by standing order (if applicable):

£

Account name:

Sort code: | | / | | / | | Account number:

Building society reference:

* Payment by standing order (if applicable):

£

Account name:

Sort code: | | / | | / | | Account number:

Building society reference:

* Payment by standing order (if applicable):

£

*** If the standing order exceeds the income generated from the portfolio, the capital value will be depleted. Your investment manager will discuss this with you. Payments or asset transfers from your account to third parties are only permitted in limited circumstances. Generally any withdrawals of cash or assets will only be made to a bank or investment account in your own name.**

PART D:

THIS SECTION SHOULD ONLY BE COMPLETED IF YOU WISH TO GIVE OTHERS AUTHORITY OVER YOUR ACCOUNT OR PERMIT TRANSFERS TO ANOTHER ACCOUNT.

INTERNAL TRANSFERS BETWEEN ACCOUNTS

We can arrange transfers between accounts held at Quilter Cheviot. Cash can only be transferred to an account in the same legal entity. If transfers of cash or assets are required from this Quilter Cheviot account, without further written authority, please give details:

Account name:

Client code (if known):

Cash ☐ Assets ☐ Cash & Assets ☐

Account name:

Client code (if known):

Cash ☐ Assets ☐ Cash & Assets ☐

Account name:

Client code (if known):

Cash ☐ Assets ☐ Cash & Assets ☐

FINANCIAL ADVISER

If you have a financial adviser, please complete their details below.

Name:

Name of organisation:

Address:

Postcode:

Telephone number:

Regulator (eg FCA):

Registration number:

Financial adviser email address (if known):

Please note that it is our standard practice to grant online access to the organisation named above so that your financial adviser can view your portfolio(s) via our online portal. Such access may be granted to any individual adviser named above as well as other staff at their organisation who assist in the provision of their service to you so may include support and administrative staff and/or other regulated advisers. If you have any questions about this please contact your Investment Manager.

Please tick if you would like your financial adviser to receive the following:

- ☐ Investment reports, valuations and transaction reports
- ☐ Annual tax report

OTHER ADVISER

If you would like us to provide information to a professional or individual who is not a financial adviser, please enter their details below.

Please note that if you want to authorise another individual to give instructions on your account, please complete the section on third-party authority.

Name:

Name of organisation (if applicable) or relationship to you:

Address:

Postcode:

Adviser email address (if known):

ANTI-MONEY LAUNDERING VERIFICATION REQUIREMENTS

We are required to verify the identity of all potential clients and their beneficial owners (where applicable). We cannot conduct business with you until this process is complete. For UK resident individuals, we will use the following information to perform electronic identification checks. **For overseas residents, or where the electronic identification check fails, we will ask you for certified copies of identity documentation.**

ADDITIONAL AML REQUIREMENTS FOR THE CORPORATE/PARTNERSHIP/CLUB/SOCIETY

Please note that for requirements marked * verification of identity for individuals will be performed electronically using the information provided on pages 1 to 5. For overseas residents, or where the identity check fails, we will ask you for certified copies of identity documentation.

If there is a principal employer, please provide a certified copy of the certificate of incorporation, articles of association, register of directors and register of shareholders.

Friendly societies;

- Evidence that those operating the account are duly authorised to do so (e.g. trustees' meeting minutes or authorised signatory list of corporate trustees); and
- Evidence of FCA regulated status

Corporate accounts;

- Certified copy of certificate of incorporation
- Certified copy of the Articles of Association or other governing document
- Evidence of appointment of Quilter Cheviot as managers (minutes of meeting)
- Evidence that those operating the account are duly authorised to do so (minutes of meeting and/or authorised signatory list)
- Certified copy of directors register
- If not Plc, certified copy of shareholders register
- *Verification of identity for the persons operating the account
- *Verification of identity for shareholders with 25% plus of equity (if not Plc)/voting rights or a controlling interest
- *Verification of identity for ultimate beneficial owner(s)
- Beneficial Ownership Declaration for a privately owned or unlisted company.
- Offshore trust/PIC declaration for a personal investment company owned by an offshore trust.

***Where a beneficial owner of a Company is another Company or a Trust, verify that beneficial owner in accordance with its legal form and drill down to the ultimate individual beneficial owners.**

Partnerships;

- Certified copy of partnership deed/agreement
- Evidence of appointment of Quilter Cheviot as managers (minutes of meeting)
- Evidence that those operating the account are duly authorised to do so (minutes of meeting and/or authorised signatory list)
- Register of partners
- *Verification of identity for the persons operating the account
- Verification of identity for partners with 25% plus of equity/voting rights/profit
- Certified copy of Certificate of Incorporation (if applicable)
- For Limited Partnerships, identity of the General Partner(s)

***Where a beneficial owner of a Company is another entity, verify that beneficial owner in accordance with its legal form and drill down to the ultimate individual beneficial owners.**

Clubs/Societies;

- Certified copy of Constitution
- *Verification of identity for the persons operating the account
- Evidence of appointment of Quilter Cheviot as managers (minutes of meeting)
- Evidence that those operating the account are duly authorised to do so (minutes of meeting and/ or authorised signatory list)
- List of current officers
- *Where the club is active overseas please verify the identity of all the officers of the Club

***If the Club or the Society is a Trust or Company, please verify them in accordance with the appropriate legal form together with a certified copy of the Constitution.**

CERTIFICATION REQUIREMENTS

Where we require copies of documents, please send copies certified by:

- Quilter Cheviot staff (in the ordinary course of business)
- Notary Public
- Commissioner for Oaths
- UK/overseas solicitor
- UK barrister (**not** judge)
- UK licensed conveyancer
- UK/overseas certified or chartered accountant
- Banker
- Authorised financial adviser
- Authorised mortgage broker
- Embassy, Consulate **or** High Commission of the country of issue for a non UK national
- UK Legal Executive.

The individual undertaking the certification must be currently employed in the position stated and independent of the person whose document is being certified. **As well as signing, they must print their name, title, occupation and the certification date. An address should be given or an official stamp used to provide contact details if required.**

The following text should be used: 'I hereby certify this is a true copy of the original document presented to me on (date) by the named holder'. **If the document has a photo please include** 'and that it bears a true likeness of the person described therein'.

Please note that the "wet signature" of the person undertaking the certification is required on certified copy documents. Photocopies of certified copy documents will be rejected. Certified copy documents must be legible and capable of being reproduced.

SPECIAL CATEGORY DATA

In any contact we have with you it is possible that you may disclose sensitive information to us that is described as Special Category Data (SCD) under the General Data Protection Regulation. For us to be able to capture this data and then process it to make investment decisions or otherwise manage your account in your best interest we need your explicit consent. We will not specifically ask you about all the types of SCD described below but, if you think any of them are relevant to the investment decisions we make on your behalf, then it is in your interests to inform us.

What is SCD?

SCD is more sensitive personal information about an individual; for example their race or ethnic origin, political opinions, religious or philosophical beliefs, health, trade union membership, genetics and biometrics.

We will only process SCD that you tell us about and, only then, if we believe it is relevant to the services we provide to you.

What categories of SCD do we collect?

The types of SCD that we are most likely to collect from you are listed below. We only collect this information to tailor your investment portfolio to your specific requirements (if any) or to otherwise provide our services to you as agreed. We may collect:

- information about your health; and
- information that may identify your philosophical beliefs, for example if you wish to exclude investments on ethical grounds.

Why do we collect this data?

We collect this information to ensure that we provide you with an investment service that meets your specific requirements and is most appropriate for your individual circumstances.

How do we collect the data?

When we first meet you, we will carry out a full fact-find and collect personal data that may include some SCD (as described above). We may also collect SCD during any regular review meetings or when you complete one of our application forms.

Your consent

You can withdraw your consent at any time, but if you do so, we may not be able to continue to provide you with an investment service that meets your specific requirements.

AGREEMENT AND SIGNATURE

This form should be signed by (1) all directors/signatories **or** (2) two of those with authority to operate the account as evidenced by accompanying meeting minutes appointing Quilter Cheviot as investment manager, which is signed by **all** directors/signatories.

Please complete, sign and date the boxes to the right to;

(1) confirm that you agree to this application form, our terms and conditions, risk disclosures, schedule of charges and costs and charges information;

(2) give your consent to our order execution policy and list of execution venues, and to Quilter Cheviot (or an affiliate) effecting transactions on your behalf outside a regulated market, multilateral trading facility or organised trading facility; and

(3) give your consent to us sending notices (such as changing our terms and conditions) electronically, such as by an email attaching a document or linking to our website.

☐ **Please tick here to confirm you have received the Quilter Cheviot 'Understanding Your Investment Portfolio' document.**

☐ **By ticking this box you consent to us collecting, processing and storing Special Category Data about you as described in this form.**

Please also complete and return the attached form to cover FATCA reporting. Failure to return this section may prevent us from providing investment services to you.

Signed:

Date: DD MM YYYY

Print name:

Signed:

Date: DD MM YYYY

Print name:

Signed:

Date: DD MM YYYY

Print name:

Signed:

Date: DD MM YYYY

Print name:

CODE: LEI FORM1

LEGAL ENTITY IDENTIFIER REQUEST FORM

QUILTER CHEVIOT

You are required to obtain a Legal Entity Identifier (LEI).

Please select one of the following options:

☐ We already have a LEI as detailed below:

☐ We are applying for a LEI directly or via a different firm or agency and will promptly provide Quilter Cheviot with it once received.

☐ We would like Quilter Cheviot to apply for, and maintain, a LEI on our behalf via UnaVista. Please complete Part B.

FEES

We will charge the following fees if you ask us to apply for, and maintain, a LEI on your behalf.

	£	€	$
Initial application	84	100	100
Annual renewal*	72	86	86

*The annual renewal charge is subject to change.

DECLARATION

Please complete, sign and date to confirm your agreement to the following points:

- I understand that if the information provided in this form (including part B if applicable) is incorrect or incomplete, Quilter Cheviot may not be able to carry out any transactions, or otherwise provide its services to the above named entity from 3 January 2018;
- I will notify Quilter Cheviot promptly in writing if any of the information provided in this form becomes incorrect or incomplete;
- If the above named entity is applying for an LEI directly or via a different firm or agency, I understand that failure to provide Quilter Cheviot with an LEI before 3 January 2018 may mean that Quilter Cheviot is unable to carry out any transactions, or otherwise provide its services to the above named entity;
- Quilter Cheviot shall not be responsible for the consequences of any incorrect or incomplete information being provided in this form (including part B if applicable), or if I do not notify Quilter Cheviot of any such information subsequently becoming incorrect or incomplete;
- If Quilter Cheviot has been requested to apply for a LEI on behalf of the named entity, I understand that Quilter Cheviot is reliant on UnaVista for the allocation of the LEI and that Quilter Cheviot will not be responsible for any delay or failure on the part of UnaVista in doing so;
- Where Quilter Cheviot has been requested to renew the LEI annually, I understand that Quilter Cheviot will only be responsible for doing so whilst the above named entity remains a Quilter Cheviot client; and
- Where applicable, I accept the charges detailed in this form and acknowledge that these will be debited from the named entity's Quilter Cheviot account once the application is made and on each relevant renewal date.

If there is anything in this form that you do not understand, or if you have any questions, please contact your Investment Manager.

SIGNED FOR AND ON BEHALF OF:

Authorised Signatory:

Name:

Position:

Date: DD MM YYYY

Please return to:

London Stock Exchange Plc
FAO: LEI Operations Department
4th Floor, 10 Paternoster Square
London EC4M 7LS
UK

Re: Authorisation to apply for Legal Entity Identifier (LEI)

Dear Madam or Sir,

The below named entity is authorised to apply for an LEI on behalf of:

as well as maintain the related data (annual renewal), submit the corresponding declarations of intent in our name, and to take all necessary measures in this regard.

Requestor Entity name –	Quilter Cheviot Limited
Requestor Entity address –	Senator House, 85 Queen Victoria Street, London, EC4V 4AB
Requestor contact details –	Robert Russell Telephone: 020 7150 4182 Email: LEI@quiltercheviot.com

Authorised Signatory:

Date:

DD MM YYYY

For and on behalf of:

First name, last name (please print):

Email:

Telephone:

Position within organisation:

- ☐ Director
- ☐ Company Secretary
- ☐ Compliance Officer
- ☐ Treasurer
- ☐ Trustee
- ☐ Trustee's agent

QUILTER CHEVIOT

Senator House
85 Queen Victoria Street
London EC4V 4AB

t: +44 (0)20 7150 4000
w: quiltercheviot.com

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TAX RESIDENCE AND STATUS
CORPORATE QUESTIONNAIRE

CORPORATE

QUILTER CHEVIOT
INVESTMENT MANAGEMENT

For the purposes of the US Foreign Account Tax Compliance Act (FATCA) and the Common Reporting Standard (CRS), Government legislation now requires investors to certify details relating to their tax arrangements.

This section of our client application form must be completed by corporate entities as part of our new account opening process.

We are required under The International Tax Compliance Regulations 2015 and related HMRC guidance (as amended or replaced from time to time) to collect certain information about the tax status of each investor and certain related natural persons. We may be required to disclose this information and account details to HM Revenue & Customs (HMRC) and/or other tax authorities overseas. These regulations were enacted pursuant to Inter-Governmental Agreements (IGAs) the UK has entered into with the United States to implement FATCA and with various other jurisdictions to implement the CRS.

Quilter Cheviot cannot determine your FATCA or CRS status for you or provide you with any advice on this. We have provided accompanying explanatory notes & instructions which should be referred to when completing this form.

If you are in any doubt about your FATCA and/or CRS status you should obtain advice from a suitably qualified tax specialist.

IMPORTANT INFORMATION:
A branch of an entity is treated as an entity in its own right for FATCA/CRS purposes, so this form should be completed with details for the branch, and not that of its head office.

Please complete Part I and section 11 in all cases and one sections (as appropiate) in each of Parts II and III. Section 10 (Part IV) should be completed only if applicable.

PART I: GENERAL

1. NAME OF ORGANISATION:

2. COUNTRY OF INCORPORATION/ORGANISATION:

3. ACCOUNT NUMBERS (IF KNOWN):

4. TAX RESIDENCY OF THE ORGANISATION

Country (or countries) of residence:	Tax Reference Number type(s)	Tax Reference Number(s):

If Tax Reference Number not available, please specify the reason:

If the organisation is resident in the United States you must complete and return IRS (Internal Revenue Service) form W-9 and complete part III onwards.

PART II: FATCA CLASSIFICATION

If the organisation is NOT a Financial Institution for the purposes of FATCA please complete section 7 onwards. Otherwise please continue by completing either of sections 5 or 6. (If there is any doubt, please refer to the explanatory notes and/or contact your usual tax advisor).

5. THE ORGANISATION IS A NON-US FINANCIAL INSTITUTION WITH A GIIN (GLOBAL INTERMEDIARY IDENTIFICATION NUMBER):

GIIN:

Please confirm in what capacity the GIIN has been supplied: (Please tick only one)

- ☐ The organisation is a UK or Partner Jurisdiction Financial Institution
- ☐ The organisation is a Participating Financial Institution
- ☐ The organisation is a Sponsored Investment Vehicle/ Entity/Sponsored closely held investment vehicle*

Please provide the name of the Sponsoring Financial Institution, if applicable:

*Delete as appropriate

If you have completed section 5, sections 6, 7 and 8 do not need to be completed. Please complete Part III onwards.

6. THE ORGANISATION IS A NON-US FINANCIAL INSTITUTION BUT DOES NOT HAVE A GIIN (GLOBAL INTERMEDIARY IDENTIFICATION NUMBER)

(Please tick only one)

- ☐ The organisation has applied, or is going to apply, for a GIIN
- ☐ The organisation is a Non-Participating Financial Institution
- ☐ The organisation is a Certified (or otherwise) Deemed Compliant FI

Please indicate exemption:

- ☐ The organisation is an Exempt Beneficial Owner

Please indicate status:

Other (please provide details):

If you have completed section 6, sections 7 and 8 do not need to be completed. Please complete Part III onwards.

7. THE ORGANISATION IS NOT A NON-US FINANCIAL INSTITUTION

Where the organisation is not a Financial Institution, you will need to determine which type of non-financial Foreign Entity it is for FATCA purposes. (If there is any doubt, please refer to the explanatory notes and/or contact your usual tax advisor).

- ☐ The organisation is an Exempt Beneficial Owner

Please indicate status:

- ☐ The organisation is an Active Non-Financial Foreign Entity
- ☐ The organisation is a Passive Non-Financial Foreign Entity

If the organisation is a Direct Reporting NFFE, please provide the Entity's GIIN:

If the organisation is a Sponsored Direct Reporting NFFE, please provide the organisation's GIIN and Sponsoring Entity's name

Organisation's GIIN:

Sponsoring Entity's Name:

If the organisation is a 'Passive' NFFE, please complete Part IV (and Part III). Otherwise, you only need to complete the declaration in section 8.

PART III: THE COMMON REPORTING STANDARD

Please provide your status under CRS by ticking the appropriate box. Note that your CRS classification may not coincide with your classification under FATCA.

If your organisation is NOT a Financial Institution for CRS purposes please complete section 9 onwards. Otherwise please continue by completing section 8. (If there is any doubt, please refer to the explanatory notes and/or contact your usual tax advisor.)

☐ The organisation is an Exempt Beneficial Owner

Please indicate status:

8. THE ORGANISATION IS A FINANCIAL INSTITUTION

☐ The organisation is an Investment Entity resident in a Non-Participating Jurisdiction and managed by another Financial Institution (deemed a Passive NFE). If you have ticked this box please complete Part IV onwards

☐ The organisation is another Investment Entity

☐ The organisation is another type of Financial Institution (Custodial Institution, Depositary Institution or Specified Insurance Company)

9. THE ORGANISATION IS NOT A FINANCIAL INSTITUTION

☐ The organisation is an Active Non-Financial Entity that is a corporation the stock of which is regularly traded on an established securities market or a related entity of such corporation.

Please provide the name of the established securities market:

If the organisation is a related entity of a regularly traded corporation, please provide the name of the regularly traded corporation:

☐ The organisation is An Active NFE that is a Governmental Entity, International Organisation or Central Bank (including an entity wholly owned by one or more of the foregoing)

☐ The organisation is an Active NFE which is none of the above

☐ The organisation is a Passive NFE

If you have ticked this box please complete Part IV onwards.

PART IV: CONTROLLING PERSONS

10. CONTROLLING PERSONS SELF-DECLARATION OF RESIDENCY (INCLUDING DIRECT AND INDIRECT OWNERS AND CONTROLLING PERSONS)

Please only complete Section 10 where you have indicated the organisation to be a Passive Non-Financial Foreign Entity under section 7, a deemed Passive NFE under section 8 or a Passive NFE under section 9.

Please ensure you list below each controlling person, confirming ALL countries of tax residency and ALL tax reference numbers for EACH controlling person. If a person is a US citizen, US green card holder or US resident, you must include United States in the table below along with his or her US Tax Identification Number (TIN) and an IRS form W-9.

Full name:

Permanent residential address (we are unable to accept a 'care of' or post box):

Postcode:

Country/countries of Tax Residency:

Date of birth:

DD MM YYYY

Town/City and country of birth:

Tax Reference Number(s):

If no Tax Reference Number is available, please specify the reason:

Tax Reference Number Type:

Type of controlling person (please select type from the table set out in Explanatory Notes and Instructions and indicate below the letter corresponding to the relevant type):

Full name:

Permanent residential address (we are unable to accept a 'care of' or post box):

Postcode:

Country/countries of Tax Residency:

Date of birth:

DD MM YYYY

Town/City and country of birth:

Tax Reference Number(s):

If no Tax Reference Number is available, please specify the reason:

Tax Reference Number Type:

Type of controlling person (please select type from the table set out in Explanatory Notes and Instructions and indicate below the letter corresponding to the relevant type):

Full name:

Permanent residential address (we are unable to accept a 'care of' or post box):

Postcode:

Country/countries of Tax Residency:

Date of birth:

DD MM YYYY

Town/City and country of birth:

Tax Reference Number(s):

If no Tax Reference Number is available, please specify the reason:

Tax Reference Number Type:

Type of controlling person (please select type from the table set out in Explanatory Notes and Instructions and indicate below the letter corresponding to the relevant type):

Full name:

Permanent residential address (we are unable to accept a 'care of' or post box):

Postcode:

Country/countries of Tax Residency:

Date of birth:

DD MM YYYY

Town/City and country of birth:

Tax Reference Number(s):

If no Tax Reference Number is available, please specify the reason:

Tax Reference Number Type:

Type of controlling person (please select type from the table set out in Explanatory Notes and Instructions and indicate below the letter corresponding to the relevant type):

Full name:

Permanent residential address (we are unable to accept a 'care of' or post box):

Postcode:

Country/countries of Tax Residency:

Date of birth:

DD MM YYYY

Town/City and country of birth:

Tax Reference Number(s):

If no Tax Reference Number is available, please specify the reason:

Tax Reference Number Type:

Type of controlling person (please select type from the table set out in Explanatory Notes and Instructions and indicate below the letter corresponding to the relevant type):

11. DECLARATION

Please complete in ALL cases.

The information I have provided within this form and any relevant detail provided in part B (Associated Persons) of the client application form, to the best of my knowledge is true, accurate and complete.

I confirm that I am authorised to sign on behalf of the organisation stated in section 1.

I undertake to advise Quilter Cheviot promptly of any change in circumstances which causes the information provided to become incorrect or incomplete.

I am aware that in certain circumstances Quilter Cheviot will be obliged to share information with HMRC, who may in turn, pass it on to other tax authorities.

Signed:

Print name:

Date:

DD MM YYYY

Capacity:

QUILTER CHEVIOT

Senator House
85 Queen Victoria Street
London EC4V 4AB

t: +44 (0)20 7150 4000
w: quiltercheviot.com

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TAX RESIDENCE AND STATUS
CORPORATE QUESTIONNAIRE
EXPLANATORY NOTES AND INSTRUCTIONS

CORPORATE

QUILTER CHEVIOT
INVESTMENT MANAGEMENT

For the purposes of FATCA and the Common Reporting Standard.

These explanatory notes are not intended to substitute reading and understanding the certification requirements of the US Foreign Account Tax Compliance Act (FATCA), the Common Reporting Standard (CRS) or the corresponding Intergovernmental Agreements.

The organisation completing the form will operate under the regulations applicable to their tax jurisdiction. This certification reflects the regulations in operation in their own jurisdiction.

PURPOSE OF THE TAX RESIDENCE AND STATUS CORPORATE QUESTIONNAIRE SECTION

This section of our client application form must be completed by all corporate organisations as part of our new account opening process.

We are required under The International Tax Compliance Regulations 2015 and related HMRC guidance (as amended or replaced from time to time) to collect certain information about the tax status of each investor and certain related natural persons. We may be required to disclose this information and account details to HM Revenue & Customs (HMRC) and/or other tax authorities overseas. These regulations were enacted pursuant to Inter-Governmental Agreements (IGAs) the UK has entered into with the United States to implement FATCA and with various other jurisdictions to implement the CRS.

Quilter Cheviot cannot determine your FATCA or CRS status for you or provide you with any advice on this. We have provided accompanying explanatory notes & instructions which should be referred to when completing this form.

If you are in any doubt about your FATCA and/or CRS status you should obtain advice from a suitably qualified tax specialist.

There are separate forms for individuals, trusts and specialised entities such as pension funds or charities.

EXEMPT BENEFICIAL OWNER

The most common example of UK financial institutions in this category is a pension scheme (plan, scheme, Fund, Organisation or other arrangement established in the UK) which is generally exempt from income taxation in the UK or operated principally to administer or provide pension or retirement benefits or to earn income for the benefit of one or more such arrangements.

If you believe the organisation may fall within this category please consider if the pensions account opening form is more appropriate to your circumstances.

DEEMED COMPLIANT FINANCIAL INSTITUTION

A common example for this organisation category is a registered charity but other charitable organisations and non-profit organisations (e.g. Sports Clubs) will also be deemed compliant and are not required to report under FATCA.

If you believe the organisation may fall within this category please consider if the charity account opening form is more appropriate to your circumstances.

INSTRUCTIONS

PART I: GENERAL

SECTION 1: NAME OF ORGANISATION

Enter the full name of the Organisation (the account holder).

SECTION 2: COUNTRY OF INCORPORATION/ ORGANISATION

Enter the country of incorporation of the organisation (the account holder).

SECTION 3: ACCOUNT NUMBERS (IF KNOWN)

Where you are a new client you may not have an account number. Where you are an existing client, you should list all account numbers to which the questionnaire applies.

SECTION 4: TAX RESIDENCY

The regulations require Quilter Cheviot to collect specific information about each client's tax residence(s), and determine whether Quilter Cheviot are obliged to submit account information to our local tax authorities, who may pass the information on to other tax authorities.

Please specify within the table provided, all countries in which the organisation is resident for tax purposes and the associated tax reference number(s) and the tax reference number.

Country or countries of Tax Residency: Enter the country or countries where the organisation is resident for the purposes of that country's income taxation. If the organisation is tax resident in more than one country, please list each one separately.

Tax Reference Number(s): Enter the tax reference number(s) that your country of residence for tax purposes has issued to you and (in the separate column provided) the

tax reference number type. Where a country does not issue tax reference number(s) a "functional equivalent" may be used, which may include a company registration number or other similar form of identification.

PART II: FATCA CLASSIFICATION

SECTION 5: THE ORGANISATION IS A FINANCIAL INSTITUTION WITH A GIIN (GLOBAL INTERMEDIARY IDENTIFICATION NUMBER)

'Financial Institution' means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company. For FATCA purposes:

(a) 'Investment Entity' means any entity that conducts as a business (or is managed by an entity that conducts as a business) one or more of the following activities or operations for or on behalf of a customer: (1) trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading; (2) individual and collective portfolio management; or (3) otherwise investing, administering, or managing funds or money on behalf of other persons. The term Investment Entity shall be interpreted in a manner consistent with similar language set forth in the definition of "financial institution" in the Financial Action Task Force Recommendations;

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

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

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

If you are unsure about the organisation's classification for the purposes of FATCA please contact your tax advisor.

(i) The organisation is a UK or Partner Jurisdiction Financial Institution – An organisation is Partner Jurisdiction Financial Institution if it is (a) a Financial Institution resident in a jurisdiction treated as having in effect an Inter-governmental Agreement with the US to implement FATCA (a Partner Jurisdiction), but excluding any branches of such Financial Institution that are located outside the Partner Jurisdiction, or (b) a branch of a Financial Institution not resident in the Partner Jurisdiction, if such branch is located in the Partner Jurisdiction. The organisation has registered directly with the IRS and will have a GIIN which should be recorded in the box provided.

(ii) A Registered Deemed Compliant Financial Institution – the organisation is an non-US FI that has registered with the IRS and obtained a GIIN and falls within a category of Registered Deemed Compliant Foreign Financial Institutions under US Treasury Regulations made pursuant to FATCA, other than an FI within (i) or (iv) – examples include a local FFI, non-reporting FI member of a Participating FFI group, qualified collective investment vehicle, restricted fund, qualified credit card issuer, etc.

(iii) The organisation is a Participating Financial Institution – The organisation is not resident in the UK or a Partner Jurisdiction but has registered and entered into an FFI agreement directly with the IRS and will have a GIIN which should be recorded in the box provided.

(iv) Sponsored Investment Vehicle/Entity - The organisation can be an FI and be sponsored where it has a contractual arrangement for its due diligence and reporting is to be carried out by a Sponsoring Entity. If the organisation is sponsored, please provide the GIIN and the name of the Sponsoring Entity, in the boxes provided. Please ensure you confirm whether you are being sponsored as an 'investment entity' or a 'closely held investment vehicle'.

SECTION 6: THE ORGANISATION IS A NON-US FINANCIAL INSTITUTION BUT DOES NOT HAVE A GIIN

If the organisation cannot provide a GIIN, please tick the reason why it does not have a GIIN:

(i) The organisation has applied, or is going to apply, for a GIIN (but has not yet received it) - Whilst most FIs will have applied and received a GIIN there may be cases where the FI is in the process of applying but not yet received it. If this is the case please tick this box and provide the GIIN as soon as this becomes available.

(ii) The organisation is a "Non-Participating FI" - The organisation may be a Non-Participating FI if it is located in a jurisdiction that does not have an IGA with the US and the FI has not entered into a FATCA Agreement with the IRS, and it is not deemed compliant or excepted. An FI may also be a Non-Participating FI if it is a UK FI or Partner Jurisdiction FI that is included on an IRS list of non-US Financial Institutions treated as Non-Participating FIs. We may be obliged to report details of this account to HMRC.

(iii) The organisation is a Certified (or otherwise) Deemed Compliant FI - An organisation that is a Financial Institution exempt from the requirement to register

with the IRS and report under FATCA and self-certifies its status to withholding agents by providing an appropriate certificate or form, if it meets the relevant conditions. Financial Institutions in this category include non-registered local banks, financial institutions with only low-value accounts, certain investment managers and advisors, certain retirement plans, registered charities and other non-profit organisations, certain owner-documented FIs, limited life debt investment entities, etc. Where the organisation falls within this category of Financial Institution, please indicate the specific exemption in the space provided.

(iv) Exempt Beneficial Owners – This category includes Financial Institutions that meet the relevant conditions to be Government Entities, International Organisations, Central Banks, certain retirement funds, and Investment Entities wholly owned by Exempt Beneficial Owners. Where the organisation is a Financial Institution that falls within this category, please indicate the specific type of Exempt Beneficial Owner in the space provided.

Other reason (please specify) - Please explain in the box why you believe that the organisation does not require a GIIN. We may be obliged to report details of this account to HMRC.

SECTION 7: THE ORGANISATION IS NOT A NON-US FINANCIAL ENTITY

Where the organisation is not Financial Institution, you will need to determine which type of non-financial foreign entity it is for FATCA purposes. (If there is any doubt, please refer to the explanatory notes and/or contact your usual tax advisor).

(i) The organisation is an Active Non-Financial Foreign Entity - There are various categories of Active Non-Financial Foreign Entities under the IGAs, including Excepted NFFEs under US Treasury Regulations implementing FATCA, which have no registration or reporting obligations under FATCA. The most common example of an Active NFFE includes an organisation in respect of which less than 50% of its gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by it during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income. [Other examples of categories of Active NFFE under the IGAs include government entities, central banks and international organisations and wholly owned subsidiaries of such entities; corporations (or related entities of corporations) whose stock is regularly traded on an established securities market; non-profit organisations; start-up NFFEs; entities liquidating or emerging from bankruptcy; treasury centres and holding companies that are members of non-financial groups; etc.

Where the organisation is a direct reporting NFFE or sponsored direct reporting NFFE (each a type of Excepted NFFE), please provide the GIIN of the organisation and, in the case of a sponsored direct reporting NFFE, the name of the sponsor.

(ii) The organisation is a Passive Non-Financial Foreign Entity – If the organisation is not classified elsewhere, it will probably be deemed a Passive NFFE and you should tick the relevant box and go on to complete Section 10.

Part III: THE COMMON REPORTING STANDARD

SECTION 8. THE ORGANISATION IS A FINANCIAL INSTITUTION

'Financial Institution' means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company for CRS purposes. In general, the definitions of each type of Financial Institution are similar to those under FATCA, although there is an additional limb to the definition of an Investment Entity under CRS.

Under CRS, an organisation is an Investment Entity Financial Institution if:

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

  (i) trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;

  (ii) individual and collective portfolio management; or

  (iii) otherwise investing, administering, or managing Financial Assets or money on behalf of other persons; or

(b) its gross income is primarily attributable to investing, reinvesting, or trading in Financial Assets and it is managed by another entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in limb (a) of this definition.

The term Investment Entity shall be interpreted in a manner consistent with similar language set forth in the definition of "financial institution" in the Financial Action Task Force Recommendations.

If you are unsure about the organisation's classification for CRS purposes please contact your tax advisor.

(i) The organisation is an Investment Entity resident in a Non-Participating Jurisdiction and managed by another Financial Institution – This category applies to an Investment Entity within limb (b) of the definition that is not in a jurisdiction participating in the CRS (i.e. not in a jurisdiction with which an agreement to exchange information under CRS is in place and which is identified

in a published list). If this category applies to your organisation then it is treated as a 'Passive' NFE and you will need to provide information about its controlling persons in Part IV.

(ii) The organisation is another Investment Entity – This category applies to an Investment Entity that does not fall within (i) above.

(iii) The organisation is another type of Financial Institution - i.e. the organisation is a Custodial Institution, Depositary Institution or Specified Insurance Company.

SECTION 9. THE ORGANISATION IS NOT A FINANCIAL INSTITUTION

(i) The organisation is an Active Non-Financial Entity that is a corporation the stock of which is regularly traded on an established securities market or a related entity of such corporation. Please provide the name of the established securities market in the space provided. If the organisation is a related entity of a regularly traded corporation, please provide the name of the regularly traded corporation in the space provided.

(ii) The organisation is an Active NFE that is a Governmental Entity, International Organisation or Central Bank, or an entity wholly owned by one or more of the foregoing.

(iii) The organisation is an Active NFE which is none of the above (e.g. a start-up NFE, a non-profit NFE, a holding company or treasury centre of a non-financial group, etc.)

(iv) The organisation is a Passive NFE – This category applies to Non-Financial Entities or NFEs that are not Active NFEs. If this category applies to your organisation then you will need to provide information about its controlling persons in Part IV.

PART IV: CONTROLLING PERSONS

SECTION 10: CONTROLLING PERSONS

Please only complete Section 10 where you have indicated the organisation to be a Passive Non-Financial Foreign Entity under section 7, a deemed Passive NFE under section 8 or a Passive NFE under section 9.

Legislation on implemented FATCA, the CRS and related international governmental agreements requires Quilter Cheviot to identify all controlling persons of a 'Passive NFFE' or passive NFE, determine their tax residences, and determine whether Quilter Cheviot are obliged to submit specific account information regarding such controlling persons to their local tax authorities, who may pass this information on to other tax authorities.

Therefore, section 10 must list all "controlling persons" in the table provided.

Definition of Controlling Persons: The term 'controlling persons' is to be interpreted in a manner consistent with the applicable Anti-Money Laundering regulations i.e. natural persons who exercise direct or indirect control over an entity. In the case of a corporate organisation "Controlling Person" this means any natural person who ultimately owns or controls a legal entity through direct or indirect ownership or control over a sufficient percentage of the shares or voting rights in that legal entity; a percentage of more than 25% shall be deemed sufficient to meet this criterion. To the extent that there is doubt as to whether the natural person(s) with the controlling ownership interest are the beneficial owner(s) or where no natural person exerts control through ownership interests, the identity of the natural persons (if any) exercising control of the legal person or arrangement through other means should be provided. Where no natural person is identified as exercising control through ownership interests or other means, the identity of relevant natural person(s) who holds the position of senior managing official should be provided.

Country/Countries of Tax Residency: Enter in full the name of the country in which the controlling person is resident for tax purposes.

Town/City and country of birth: Enter the town/city and country in which you were born.

Date of Birth: Enter date of birth in the following format dd/mm/yyyy.

Address: Enter the permanent residential address. The permanent residence address of the controlling person is the address in the country where he/she claims to be resident for the purposes of that country's income tax. 'Care of' and PO Box addresses are not accepted.

Tax Ref for Country of Residence: Enter the tax reference number of the controlling person's country of residence for tax purposes. Where a country does not issue a tax reference number a "functional equivalent" may be used. For an individual this would include, for example, a social security number, a national insurance number, a personal identification number or a resident registration number.

To the extent that there is doubt as to whether the natural person(s) with the controlling ownership interest are the beneficial owner(s) or where no natural person exerts control through ownership interests, the identity of the natural persons (if any) exercising control of the legal person or arrangement through other means should be provided. Where no natural person is identified as exercising control through ownership interests or other means, the identity of relevant natural person(s) who holds the position of senior managing official should be provided.

Type of Controlling Person: Enter the letter corresponding to the applicable type of Controlling Person listed in the table below:

Controlling Person's Status:

- **A** - Controlling Person of a legal person – control by ownership
- **B** - Controlling Person of a legal person – control by other means
- **C** - Controlling Person of a legal person – senior managing official
- **D** - Controlling Person of a trust – settlor
- **E** - Controlling Person of a trust – trustee
- **F** - Controlling Person of a trust – protector
- **G** - Controlling Person of a trust – beneficiary
- **H** - Controlling Person of a trust – other
- **I** - Controlling Person of a legal arrangement (non-trust) – settlor-equivalent
- **J** - Controlling Person of a legal arrangement (non-trust) – trustee-equivalent
- **K** - Controlling Person of a legal arrangement (non-trust) – protector-equivalent
- **L** - Controlling Person of a legal arrangement (non-trust) – beneficiary-equivalent
- **M** - Controlling Person of a legal arrangement (non-trust) – other-equivalent

SECTION 11: DECLARATION AND SIGNATURE

The individual signing this declaration must possess the authority to do so on behalf of the organisation.

This questionnaire must be completed and returned as soon as possible, as part of the account opening process. In any event within 90 days.

This document does not purport to provide legal or tax advice and we accept no liability for any loss arising from any action taken or not taken by anyone using the information contained herein.

QUILTER CHEVIOT

Senator House
85 Queen Victoria Street
London EC4V 4AB

t: +44 (0)20 7150 4000
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