

## Northern Trust Investment Funds plc (the "Company")

### ACCOUNT OPENING FORM

This duly signed Account Opening Form together with full Anti-Money Laundering (AML) Due Diligence Documentation (as per Appendix I), Declaration of residency (as per Appendix II), an authorised signatory list and a valid signed FATCA/CRS form (as per Appendix III) are required before an account can be opened.

Once a signed Account Opening Form and full **AML Due Diligence Documentation** is received, the Administrator will send the account number confirmation to the authorised contact(s) upon which the investor can then place dealing instructions (see Appendix I for the required AML documentation and the subscription/redemption form for subscription instruction). The account number must be specified on all forms to place transactions. Subscription instructions and proceeds must not be forwarded until the account number confirmation is issued to you by the Administrator. Please note this may take up to 5 Business Days to return the proceeds.

### PLEASE RETURN TO

Investors should send this duly signed Account Opening Form and supporting documentation (where required) by fax or email to the Administrator's details set out below.

**Incomplete Account Opening Forms (where compulsory information\*<sup>1</sup> and AML verification documents have not been provided in advance) will be rejected and any subscription monies received will be returned.** If an application is rejected, the Administrator at the cost and risk of the Applicant will, subject to any applicable laws, return application monies or the balance thereof, without interest, expenses or compensation by electronic transfer to the account from which it was paid (less any applicable bank charges where applicable).

**Administrator: Northern Trust International Fund Administration Services (Ireland) Limited**

Georges Court, 54-62 Townsend Street, Dublin 2, Ireland Tel: +353 1 542 2909 | Fax: +353 1 434 5286

All Applicants should sign the necessary declaration on page 9. Please complete this form in blue or black ink using BLOCK CAPITALS. Any queries can be sent to [NTfundservice@NTRS.com](mailto:NTfundservice@NTRS.com).

Completed Account Opening Forms can be sent to [NTAMTAInstructions@ntrs.com](mailto:NTAMTAInstructions@ntrs.com). (See Appendix IV for terms and conditions of service for instructions issued to the Administrator via email.)

### KEY INVESTOR INFORMATION DOCUMENT

Please ensure that you have read the Prospectus (including the relevant sub-fund ("Fund") supplement ("Supplement") for the Company (the "Prospectus"), and the Key Investor Information Document (the "KIID") before completing this Account Opening Form. Defined terms used in this form are those used in the Prospectus and in the definition section of this form. The KIID is located at <https://www.northerntrust.com/asset-management/europe/services/pooled-funds>.

<sup>1</sup>Please note compulsory data that is required is name, address, email and tax details

## ACCOUNT REGISTRATION DETAILS

Entity Type (Financial Company/Bank/Nominee/Individual\*/Joint Holder/Financial Agent/Intermediaries)

Full Name of Applicant

Place of Incorporation

Registration Number

Address

Town/City

Postcode

Country

Tel

Fax

Email 1 \*

Email 2

Email 3

\* Please note that an email address is compulsory for the welcome email which will contain the account number confirmation required to place transactions

## ACCOUNT OWNER

## 1. Account Owner Section

The following establishes whether the account owner is an exempted entity under the Regulations (where (a) and (b) outlined below are applicable, the fund does not need to look-through the entity to obtain information on beneficial owners):

Owner's Name

Owner's Country of Tax Residency

Owner's Tax ID Number

Town and Country of Birth\*

Confirm whether (a) listed/not listed; and, if listed, (b) subject to the requirements of the transparency directive<sup>1</sup> or equivalent standards regarding transparency of ownership (specifying applicable regime)<sup>2</sup>

<sup>1</sup> Directive 2004/109/EC of the European Parliament and of the Council of 15 December 2004 on the harmonisation of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market and amending Directive 2001/34/EC.

<sup>2</sup> Note the Company in its sole discretion retains power to decide on equivalence of any other regime.

## 2. Beneficial Owner section

The following establishes whether a third party beneficial owner identified by an intermediary/subscriber is an exempted entity under the Regulations:

|  |   |
|--|---|
| Third party beneficial owner(s) name(s)                      | Name of regulator where intermediary is regulated   |
| Type of investor (Individual, corporate, pension fund, etc.) | Confirm whether investor is (a) listed/not listed; and, if listed, (b) subject to the requirements of the transparency directive <sup>3</sup> or equivalent standards regarding transparency of ownership (specifying applicable regime) <sup>4</sup> |

## 3. Beneficial Owners and the European Union (Anti-Money Laundering: Beneficial Ownership of Corporate Entities) Regulation 2016

- Where the account holder or, if the account holder is an intermediary, the third party beneficial owner is listed on a regulated market and subject to disclosure requirements consistent with Union law<sup>5</sup> or subject to equivalent standards which ensure adequate transparency of ownership information, please tick this box and proceed to the next section (Stock Exchange Listing). Otherwise, please complete the remainder of this section.

Where sub-paragraphs (A) or (B) below are relevant, the following table must also be completed in order to enable the Company to comply with the European Union (Anti Money Laundering Beneficial Ownership of Corporate Entities) Regulation 2016 (SI No. 560 of 2016) (the "**Beneficial Ownership Regulations**"). If you become aware that you are a "beneficial owner" of the Company (as that term is defined in the Beneficial Ownership Regulations) you have certain legal obligations to provide the Company with relevant information, in particular any changes to the information below (including if you become aware that you have ceased to be a beneficial owner)(a "**Relevant Change**"). Please see the last paragraph of Section 5, "Representations, Signature(s) and Dates" in respect of the statutory obligations to the Company.

- (A) If either (i) the beneficial owner is a natural person, and is the same as the account holder or (ii) the third party beneficial owner is a natural person please provide all information below.
- (B) If either (i) the account holder named in [insert relevant section re account owner information] or (ii) the third party beneficial owner named in [insert relevant section re beneficial owner information] is **not** a natural person, please provide the following information for:
- each shareholder (or equivalent) that is a natural person with at least 25% ownership or control of the subscribing entity; and
  - where shareholder(s) (or equivalent) in the subscribing entity is/are an entity, any natural person(s) indirectly having at least 25% ownership or control of each relevant shareholder entity.

|                           |                     |
|---------------------------|---------------------|
| Name (firstname, surname) | Residential address |
| Date of birth             | Nationality         |

Statement of (i) the nature and (ii) the extent of the interest in the company held by the relevant natural person as beneficial owner<sup>6</sup>

### FOR INTERMEDIARIES ONLY

Is this information being provided with the knowledge of the relevant natural person?

Yes  No

If you cannot provide the information requested in this Section, please (A) set out the reason(s) and (B) provide the particulars of any person likely to have knowledge of a relevant natural person, with confirmation as to whether this information is being provided with their knowledge<sup>7</sup>

<sup>3</sup> Directive 2004/109/EC of the European Parliament and of the Council of 15 December 2004 on the harmonisation of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market and amending Directive 2001/34/EC.

<sup>4</sup> Note the Company in its sole discretion retains power to decide on equivalence of any other regime.

<sup>5</sup> Including the Transparency Directive (as defined in footnote (1))

<sup>6</sup> For example, whether shares will be held by a natural person directly or indirectly via the account owner (or both), or control is exercised via other means (e.g. a right to issue binding directions affecting financial/operational policies under a shareholder agreement with the investor), and (ii) number of shares subscribed for if account holder is a natural person (with a breakdown of direct and indirect ownership as appropriate) or percentage of shares/voting rights held by a natural person in the investor. Please attach a continuation sheet if the space herein is insufficient

<sup>7</sup> Please attach a continuation sheet if the space herein is insufficient

## REDEMPTION PAYMENT INSTRUCTIONS

Please accept our written instructions for redemption payment proceeds to be paid directly to our bank account as follows:

Currency  \$  £  €

Correspondent Bank (if applicable)

Correspondent Bank ABA / BIC Code (if applicable)

Intermediary Bank Name

Sort Code / BIC

Account Name

Account Number

IBAN

Note: Payments will be withheld until full bank account details are provided.

PLEASE NOTE THAT NO THIRD PARTY PAYMENTS WILL BE UNDERTAKEN

Notes:

- (a) A copy of a recent bank statement (no more than 6 months old) or a banker's reference, must accompany the application to evidence the bank account details provided for subscriptions and redemption payments are for a bank account in the registered account name. Accounts in the name of regulated entities are exempt from this requirement.
- (b) A request to change bank account details MUST BE MADE IN WRITING TO THE ADMINISTRATOR AND MUST BE ACCOMPANIED BY a bank statement or banker's reference (no more than 6 months old) to evidence the new bank account details provided are for a bank account registered account name.

## REPORTING CURRENCY INSTRUCTIONS

Please select the currency in which you would like to receive the following reports: Contract Notes; Valuation Statements; Transaction Statements and Distribution Vouchers.

Currency  \$  £  €

Note: If no reporting currency is selected, the Fund's base currency will be used.

## DISTRIBUTION REQUIREMENTS

We would like a cash distribution paid  We would like our distribution reinvested  We would like the income to accumulate and not be distributed

Please confirm if you would like your distribution paid to the account details already specified above  
If not, please enter the banking details for the payment of distributions

Bank Name

Account Name

Address of Bank

Account Number

Sort Code

IBAN Number

Swift Code

Reference Code

## ADDRESS FOR THIRD PARTY INFORMATION

Address

Town/City

Postcode

Country

Tel

Fax

Email

## INTERMEDIARIES/NOMINEES

Please tick the following box, if appropriate:

We are a bank/provider of financial services or a nominee company/nominee account which is part of/used by a bank/provider of financial services authorised and regulated in Australia, Austria, Belgium, Canada, Channel Islands, Denmark, Finland, France, Germany, Greece, Hong Kong, Iceland, Ireland, Isle of Man, Italy, Japan, Luxembourg, Netherlands, Norway, Portugal, Singapore, South Africa, South Korea, Spain, Sweden, Switzerland, United Kingdom or the USA, acting for our own account.

Yes

*If answer is Yes, please supply the name of regulated entity and the name of entity's regulator:*

If you are acting on behalf of a third party you must complete section below. A separate Letter of Undertaking is also required, please contact the Administrator.

If you, as an applicant(s) or transferee(s) is/are an Individual(s) please supply the below listed document(s). In the case of joint account holders, please supply the relevant documentation in respect of all holders.

- A copy of a photographic identity document and a copy of a non-photographic identity document.

Note: the Fund or the Administrator may require further documentation to be provided upon written request.

An intermediary/agent/nominee company authorised and regulated in an Equivalent jurisdiction (as per appendix 1), acting on behalf of a third party, must complete a Letter of Undertaking. Please contact the Administrator.

## REPRESENTATIONS AND WARRANTIES

1. We confirm and declare that the KIID has been provided to us in good time prior to making this application for Shares and that we have read and reviewed the KIID. We hereby acknowledge and agree that the updated KIID for each share class is available at <https://www.northerntrust.com/united-kingdom/what-we-do/investment-management/pooled-funds> and that we will read and review the most up-to-date version of the relevant KIID prior to making any subsequent applications for Shares in the Company. We are aware that copies of the Prospectus and Fund Supplement, latest annual and semi-annual reports, KIID and other information may be obtained from the Fund's Administrator at George's Court, 54-62 Townsend Street, Dublin 2, Ireland. We give full consent to receiving this information by means of electronic communication.
2. We hereby acknowledge that an application for initial subscription will not be processed by the Company until verification of the applicant's identity has been completed and all relevant account opening documentation has been received by the Administrator. We undertake to proactively monitor and promptly respond to all communications issued by the Administrator and/or the Manager or any agent on behalf of the Company.
3. We further acknowledge that if we fail or delay to provide all of the relevant account opening, anti-money laundering verification documents and information requirements and have not completed all applicant verification checks in advance, our initial subscription application will be rejected by the Administrator at the cost and risk of the applicant and any subscription monies or the balance thereof, received by the Administrator will be returned to the applicant without interest, expenses or compensation by electronic transfer to the account from which it was paid (less any applicable bank charges where applicable).
4. We acknowledge as part of this application that we have been offered the Prospectus and Fund Supplement and where applicable the most recent annual or half-yearly reports and accounts and furthermore hereby confirm and declare that this application is made on the terms thereof and subject to the provisions of the Prospectus and the Memorandum & Articles of Association, and acknowledge that we are bound by the terms therein, including without limitation, the provisions providing for the reinvestment of all dividends declared. We agree that subscription for Shares will be governed and construed in accordance with Irish law and we confirm that by subscribing for Shares, we are not relying on any information or representation other than such as may be contained in the Prospectus, the relevant supplements and the most recent annual or semi-annual report (if available) thereto.
5. We certify that we are eligible to invest in the Fund and we are not acquiring Shares for or on behalf of, or for the benefit of, any person or entity who/which is not eligible to invest in the Fund nor do we intend transferring any Shares which we may purchase to any person or entity which is not eligible to invest in the Fund. We confirm that we are aware of the risks involved in the proposed investment and of the fact that inherent in such investment is the potential to lose the entire sum invested.
6. We agree to notify the Company, the Manager or the Administrator immediately if we become aware that any of the representations, declarations or warranties given by us in this Account Opening Form or subscriptions and/or redemption application form are no longer accurate and complete in all respects and agree immediately to take such action as the Fund may direct, including where appropriate, redemption of our entire holding.
7. We agree to indemnify and hold harmless each of the Administrator, the Company, the Fund, the Manager, the Depositary, the Investment Manager and sub-investment manager (if any), the Distributors (together with their respective directors, officers and employees) and the other Shareholders (collectively, the "Indemnified Parties") and agree to keep each of them indemnified against any loss of any nature whatsoever (including without limitation legal fees, taxes and penalties) ("Losses") arising to any of them directly or indirectly as a result of any misrepresentation or any breach of any of the representations, warranties, declarations, conditions, covenants or agreement set forth herein or in any document delivered by us to the Administrator, the Company, the Fund, the Investment Manager or the Manager. We also agree to indemnify and hold harmless the Indemnified Parties from and against any Losses, which may result from our holdings of shares in the Fund which bring the Fund into conflict with any requirement of any local regulatory authority or the Fund incurring any liability to taxation or breaching any law or regulation of any local regulatory or taxation authority.
8. We have such knowledge and experience in business and financial matters or have obtained advice from a professional adviser such that we are capable of evaluating the merits, and the risks, of an investment by us in the Fund. We have consulted to the extent we deemed appropriate with our own advisors as to the financial, tax, legal and related matters concerning an investment in the Fund and on that basis we believe that an investment in the Fund is suitable and appropriate for us.
9. We understand that the tax disclosure set forth in the Prospectus is of a general nature and may not cover the jurisdiction in which we are subject to taxation and that the tax consequences of our purchase of Shares depend on our individual circumstances.
10. We acknowledge the right of Fund at any time to require the mandatory redemption of Shares in the circumstances provided for in the Prospectus.

11. The Administrator and the Company are each hereby authorised and instructed to accept and execute subscription and redemption instructions in respect of the Shares to which the application relates or which may in future be acquired by us which are given by us in written form, by electronic means, by telephone or by fax ("Trade Instructions"). The Administrator and the Company are also authorised and instructed to accept and execute any other instruction including switch instructions in respect of Shares to which the application relates or which may in future be acquired by us which are given by us in written form, by electronic means or by facsimile ("Non-Trade Instructions").
12. We agree to indemnify each of the Administrator on its own behalf and as agent of the Fund, the Company, the relevant Fund and the Manager and agree to keep each of them indemnified against any loss of any nature whatsoever arising to any of them as a result of the Administrator acting upon Trade Instructions and Non-Trade Instructions. The Administrator and the Company will not be responsible or liable for the authenticity of Trade Instructions and Non Trade Instructions received from us or any authorised person and may rely conclusively upon and shall incur no liability in respect of any action taken upon any notice, consent, request, instruction or other instrument believed in good faith to be genuine or to be signed by properly authorised persons.
13. We acknowledge that due to anti-money laundering requirements operating within their respective jurisdictions the Investment Manager and the Administrator or the Fund (as the case may be) may require further identification of the applicant(s) at any time before the application can be processed and the Investment Manager and Administrator on its own behalf and as agent of the Company, shall be held harmless and indemnified against any loss arising as a result of a failure to process the application if such information has been requested of the applicant by the Administrator or the Fund, and has not been provided by us or has been provided in incomplete form.
14. We also warrant and declare that the monies being invested pursuant to the application do not represent directly or indirectly the proceeds of any criminal activity and that the investment is not designed to conceal such proceeds so as to avoid prosecution for an offence or otherwise. In line with anti-money laundering requirements operating in various jurisdictions, all investors are required to be identified. For this purpose, verification of the applicant's identity must have completed and all relevant account opening documentation requested of the applicant by the Administrator must have been received by the Administrator before the application will be processed by the Administrator. Furthermore, no redemption payment may be made by the Administrator until the Administrator is satisfied that all of the necessary anti-money laundering checks in respect of the relevant applicant have been completed.
15. We confirm that we have read in detail the Data Protection Notice appended to this Account Opening Form. We acknowledge the attached Data Protection Notice provides an outline of our data protection rights and the Fund's data protection obligations as they relate to our investment in the Fund. We agree to ensure that the Data Protection Notice is made available and brought to the attention of any individual connected with us whose personal information is provided as a consequence of an investment in the Fund.
16. We agree and acknowledge that, in order to be valid, this Account Opening Form must be signed by each applicant and, if not fully completed to the satisfaction of the Fund, the Investment Manager or the Administrator, the application may be rejected. In the case of applications by partnerships, proprietorships or other unincorporated associations or firms, the applications should be signed by all the partners/proprietors. In the case of applications by corporations, applications should be executed under seal or signed by a duly authorised person(s) who should indicate their representative capacity. In the case of trusts, applications should be made in the individual names of the trustees and should be accompanied by duly certified documentation. If this application form is signed under power of attorney, such power of attorney or a duly certified copy thereof must accompany this application.
17. We warrant that we are duly authorised to sign this Account Opening Form and to subscribe for Shares in the relevant sub-fund of the Company. We warrant that we are not in breach of any laws or regulations of any competent jurisdiction and hereby indemnify the Company, the relevant sub-fund, the Directors, the Investment Manager and the sub-investment manager (if any), and their agents, the Administrator, the Depository, the Distributors (together with their respective directors, officers and employees) or other Shareholders for any loss suffered for by them as a result of this warranty/representation not being true in every respect.
18. We undertake to abide by the restrictions on transfers of shares set out in the Articles of Association and in the Prospectus. In addition, we undertake to complete a transfer form as application form in respect of such transfer.
19. The Administrator may deliver electronic information to Shareholders directly or via the web-site. Such reports may include but may not be limited to contract notes, holdings confirmations, valuation statements and other reports which may be issued by the Administrator from time to time ("Reports"). We hereby agree that, other than as a result of the fraud, negligence, bad faith, willful misconduct or reckless disregard of the Administrator in the performance of its duties as Administrator of the Fund, the administrator and its directors, officers, employees and agents shall be fully indemnified and shall not be liable to the Fund or to any Shareholders in the Fund for any direct Losses occasioned by act or omission of the Administrator and its directors, officers and employees in connection with the electronic delivery of Reports.
20. We hereby warrant and represent that investment in the Fund by us is consistent with our statement of investment principles, restrictions and guidelines and, if we are a UK pensions scheme, its trustee(s) or a representative, that, in complying with such principles, restrictions and guidelines, the Investment Manager are each complying with section 36 of the UK Pensions Act 1995.
21. We declare that we are not a U.S. Person as defined in the Prospectus, and that we are not applying as a nominee of a U.S. person and we are not acting on behalf of nor do We intend to transfer any shares to any U.S. Person(s).

We confirm that we have the authority to make this investment whether the investment is our own or is made on behalf of another person or institution:

- a. We declare that we are not a Benefit Plan Investor as defined in Section 3(42) of the ERISA
- b. We declare that we are not a U.S. Taxpayer. For these purposes a U.S. Taxpayer includes the following:—
  - a U.S. citizen or resident alien of the United States (as defined for United States federal income tax purposes);
  - any entity treated as a partnership or corporation for U.S. tax purposes that is created or organised in, or under the laws of, the United States or any state thereof (including the District of Columbia);
  - any other partnership that is treated as a U.S. Taxpayer under U.S. Treasury Department regulations;
  - any estate, the income of which is subject to U.S. income taxation regardless of source; and
  - any trust over whose administration a court within the United States has primary supervision and all substantial decisions of which are under the control of one or more U.S. fiduciaries. Persons who have lost their U.S. citizenship and who live outside the United States may nonetheless, in some circumstances, be treated as U.S. Taxpayers.

22. We shall provide the Company, the relevant Fund, the Manager and the Administrator with any additional information which it may reasonably request in connection with tax and or/FATCA (as defined in the Prospectus) regulations/reporting requirements and/or the OECD Common Reporting Standard ("CRS") or other similar requirements in order to substantiate any representations made by us or otherwise and we authorise the Fund or its agents to disclose such information relating to this application to such persons as they consider appropriate.
23. We shall supply the Fund with executed copies of those documents attached, or referred to, in Annex 1<sup>1</sup> (for US and Non-US Taxpayers).
24. We agree to provide to the Company, the relevant Fund, the Manager and the Administrator at such times as each of them may request such declarations, certificates or documents as each of them may reasonably require (the "Tax Information") in connection with this investment (including for the purposes of tax and/or FATCA regulations/reporting requirements and/or the CRS). Should any information furnished to any of them become inaccurate or incomplete in any way, we hereby agree to notify the Company, the relevant Fund, the Manager or the Administrator immediately of any such change and further agree to request the redemption of Shares in respect of which such confirmations have become incomplete or inaccurate where requested to do so by the Fund.
25. In addition to any information required to the Tax Information, we agree to promptly provide, and periodically update, at any times requested by the Company, Manager or the Administrator with any information (or verification thereof) the Manager or the Administrator deems necessary to comply with any requirement imposed on the Fund including pursuant to tax and/or FATCA reporting requirements (including any imposed by any intergovernmental agreement ("IGA") or any legislation in relation to any IGA and/or the CRS). This may include such information as is required to evidence the Fund's (or any account holder in the Fund's) status for such purposes, but to include (not limited to) whether the Fund is a foreign financial institution (for FATCA purposes), or whether of its account holders are US person for these purposes.
26. In addition to the Tax Information, we agree to promptly provide, at any times requested by the Company, the Manager or the Administrator, any information (or verification thereof) the Company, the Manager or the Administrator deems necessary for the Fund to comply with the terms of the IGA and any Irish laws, regulations or other guidance implementing the IGA, and any information required to comply with the terms of that agreement on an annual or more frequent basis. We agree to waive any provision of foreign law that would, absent such a waiver, prevent compliance with such requests and acknowledges that, if it fails to provide such waiver, it may be required by the Manager to withdraw from the Fund if necessary to comply with FATCA, the IGA and the CRS.
27. We represent and warrant the completeness and accuracy of any information (as at the date of submission) and authorise the Company, the Manager and the Administrator to act upon such information in good faith, including, but not limited to, disclosing or submitting such information to the Irish tax authorities. We represent and warrant that we have any requisite consent to disclose any information to you. The Company shall have no obligation to carry out any investigation with respect to the truth, accuracy or completeness of any information provided by us and we will, on demand, hold the Company and the relevant Fund harmless from any liability resulting from our failure to provide complete and accurate Information.
28. We hereby acknowledge that if we fail to provide the any information on a timely basis, we may be subject to 30% U.S. withholding tax on the investor's share of "withholdable payments" (as defined for purposes of FATCA) received by the Fund.
29. We hereby acknowledge that if we fail to provide the any information and such failure results in the Fund being unable to comply with the IGA and/or the CRS, the Manager may exercise its right to completely redeem an applicant (at any time upon any or no notice). We further acknowledge and agree to indemnify the Fund and its other investors for any losses resulting from our failure to meet its obligations under this Section, including any U.S. withholding tax imposed on the Fund.
30. This Account Opening Form (the "Terms") are to be governed by and construed in accordance with Irish law. We irrevocably submit(s) to the exclusive jurisdiction of the courts of the Republic of Ireland to settle any dispute which may arise under or in connection with this application form or the legal relationships established by these Terms.
31. For so long as we hold Shares in the Company, we agree to provide all necessary details, information, documents and co-operation requested by the Company or its duly authorised delegates in order to determine beneficial ownership as defined in the Beneficial Ownership Regulations.
32. If at any time during the period we hold any Shares in the Company we become aware that we are a "beneficial owner" of the Company as that term is defined in the Beneficial Ownership Regulations we acknowledge and agree to the following:
- (a) (i) to provide such information as may be required by the Company and (ii) if the Company or its duly appointed delegate has not contacted us within a month of our acquiring the status of a Beneficial Owner, provide the information required in paragraph 2 of the "Account Owner" Section of this form within the following month, as well as (to the best of our knowledge) the date on which we became a Beneficial Owner (as required under Regulation 11 of the Beneficial Ownership Regulations);
  - (b) where we become aware that (a) a Relevant Change (as defined in paragraph 3 of the "Account Owner" Section) has occurred and (b) the Company or its duly appointed delegate has not contacted us for information on the Relevant Change within a month of its occurrence, we agree to notify the Company or its duly appointed delegate of the Relevant Change, the date of its occurrence and any other necessary information within either (i) two months of the Relevant Change or (ii) one month of becoming aware of facts from which we could reasonably conclude that a Relevant Change has occurred (whichever is later)(as required under Regulation 12 of the Beneficial Ownership Regulations).
33. We acknowledge that under Regulations 11 and 12 of the Beneficial Ownership Regulations (outlined above) it is a criminal offence under Irish law (punishable by a fine of up to €5,000) if, being aware of our status as a Beneficial Owner, we (i) fail to take the steps above where the Company has not contacted us for information within the relevant timeframes, or (ii) in purporting to do so, make a statement that is false in a material particular, knowing it to be false or being reckless as to whether it is so false.

<sup>1</sup>Annex 1 - Forms W-8BEN, W-8BEN-E, W-8IMY, W-8ECI, W-8EXP, or W-9 as applicable; FATCA and CRS certifications as applicable; other documents

## DECLARATION OF RESIDENCE INSIDE OR OUTSIDE IRELAND

Please tick as appropriate.

**Irish Residents**

We are an Irish Resident who will cause the Company to have an obligation to deduct and pay tax to the Irish Revenue Commissioners.

**Exempt Irish Investors**

We are an Irish Resident who will not cause the Company to have an obligation to deduct and pay tax to the Irish Revenue Commissioners. Rider one - If you have ticked this box to validate your status as an Exempt Irish Investor please complete Appendix II titled 'Declaration of residence within the Republic of Ireland'.

**Non-Irish Residents**

Declaration of Residence outside Ireland. If you tick this box, you must tick the declaration section under 'Declaration of Residence outside Ireland'.

Applicants resident outside Ireland are required by the Irish Revenue Commissioners to make the following declaration, which is in a format authorised by them, in order to receive payment without deduction of tax. It is important to note that this declaration, if it is then still correct, shall apply in respect of any subsequent application of Shares. Terms used in this declaration are defined in the Prospectus.

## DECLARATION OF RESIDENCE OUTSIDE IRELAND

**Applicants resident outside Ireland are required by the Irish Revenue Commissioners to make the following declaration which is in a format authorised by them, in order to receive payment without deduction of tax. It is important to note that this declaration, if it is then still correct, shall apply in respect of any subsequent acquisitions of shares/units. Terms used in this declaration are defined in the Prospectus.**

### Declaration of own behalf

We declare that we are applying for the shares on our own behalf/on behalf of a company\* and that we are/the company\* is entitled to the shares in respect of which this declaration is made and that

- We are/the company is\* not currently resident or ordinarily resident in Ireland, and
- should we/the company\* become resident in Ireland we will so inform you, in writing, accordingly.

\*Delete as appropriate

### Declaration as Intermediary

We declare that we are applying for shares on behalf of persons:

- who will be beneficially entitled to the shares; and,
- who, to the best of our knowledge and belief, are neither resident nor ordinarily resident in Ireland.

We also declare that:

- unless we specifically notify you to the contrary at the time of application, all applications for shares made by us from the date of this application will be made on behalf of such persons; and,
- We will inform you in writing if we become aware that any person, on whose behalf we hold shares, becomes resident in Ireland.

\_\_\_\_\_  
Name and address of applicant

\_\_\_\_\_  
Signature of applicant or authorised signatory (declarant)

\_\_\_\_\_  
Capacity of authorised signatory (if applicable)

\_\_\_\_\_  
Date

### Joint applicants

\_\_\_\_\_  
Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name

\_\_\_\_\_  
Signature

### IMPORTANT NOTES

1. Non-resident declarations are subject to inspection by the Irish Revenue Commissioners and it is a criminal offence to make a false declaration.
2. To be valid, the application form (incorporating the declaration required by the Irish Revenue Commissioners) must be signed by the applicant. Where there is more than one applicant, each person must sign. If the applicant is a company, it must be signed by the company secretary or another authorised officer.
3. If the application form (incorporating the declaration required by the Irish Revenue Commissioners) is signed under power of attorney, a copy of the power of attorney must be furnished in support of the signature.



## AUTHORISED SIGNATORIES

**DECLARATION:** We declare that the information contained in this form is true and accurate to the best of our knowledge and belief.

|             |      |   |
|-------------|------|---|
| Signature 1 | Name | Signatory Capacity if applicable (i.e Director/Manager) |
| Signature 2 | Name | Signatory Capacity if applicable (i.e Director/Manager) |
| Signature 3 | Name | Signatory Capacity if applicable (i.e Director/Manager) |
| Signature 4 | Name | Signatory Capacity if applicable (i.e Director/Manager) |

\_\_\_\_\_  
Date (day/month/year)

**In the case of joint holders, ALL holders must complete this declaration.**

## DATA PROTECTION NOTICE

### NORTHERN TRUST INVESTMENT FUNDS PLC DATA PROTECTION NOTICE

This notice sets out how Northern Trust Investment Funds plc (the “Fund”) will process personal information (as a data controller) and outlines the Fund’s data protection obligations and your data protection rights as they relate to your investment in the Fund under the EU data protection regime introduced by the General Data Protection Regulation (Regulation 2016/679, the “General Data Protection Regulation”).

Where your details are provided to the Fund as a consequence of your investment and your associated interactions with the Fund (including the initial or subsequent application for shares, and including the recording of electronic communications or phone calls where applicable) or by virtue of you otherwise providing the Fund with personal information then the Fund, acting as a data controller may itself (or through a third party or delegate of the Fund (the “Service Providers”) such as Northern Trust International Fund Administration Services (Ireland) Limited (the “Administrator”) acting as a data processor in its capacity as the Fund’s administrator) process your personal information or that of individuals connected with you as an investor (for example directors, officers, employees, representatives, shareholders, investors, clients, beneficial owners, trustees, authorised signatories or agents). If this notice is relevant to such individuals, you should transmit this document to them or otherwise advise them of its content.

When processing your personal information, there may also be times where the Fund’s Service Providers (including the Administrator) will act as data controllers. Any such processing is not governed by this notice, but by the data privacy notices and policies of the Service Provider(s) concerned. The Administrator’s privacy policy may be accessed at <https://protect-eu.mimecast.com/s/SngfC4EySBvvoxtOdOEI?domain=northerntrust.com>. For the avoidance of doubt, the Administrator will not at any time be acting as a joint controller with the Fund.

Personal information includes, but is not restricted to, data relating to you and/or individuals contact with you as an investor: name, residential address, email address, contact details, corporate contact information, signature, nationality, tax identification number, passport number, place of birth, date of birth, bank account details and details relating to your investment activity. We may also obtain these categories of personal information on you from other public sources.

### Purposes of Processing and Legal basis for Processing

Your personal information will be processed by the Fund or its Service Providers (or any of their affiliates, agents, employees, delegates or sub-contractors) for the following purposes:

- to facilitate the opening of your account with the Fund, the management and administration of your holdings in the Fund and any related account on an on-going basis which are necessary for the performance of your contract with the Fund, including without limitation the processing of subscription, redemption, conversion, transfer, additional subscription requests, the payment of distributions, maintenance of records and fee calculation;
- in order to carry out anti-money laundering (“AML”) checks and related actions including the maintenance of AML records, which the Fund considers appropriate to meet any legal obligations imposed on the Fund relating to, or the processing in the public interest, or to pursue the legitimate interests of the Fund in relation to, the prevention of fraud, money laundering, terrorist financing, bribery, corruption, tax evasion and to prevent the provision of financial and other services to persons who may be subject to economic or trade sanctions, on an on-going basis, in accordance with the Fund and Administrator’s AML procedures;
- to report tax related information to tax authorities in order to comply with a legal obligation;
- to monitor and record calls and electronic communications for (i) processing verification of instructions; (ii) investigation and fraud prevention purposes; (iii) for crime detection, prevention, investigation and prosecution; (iv) to enforce or defend the Fund’s or its Service Providers’ rights, itself or through Service Providers to whom it delegates such responsibilities or rights in each case in order to comply with any legal obligation imposed on the Fund; to pursue the legitimate interests of the Fund in relation to such matters; or where the processing is in the public interest;
- to disclose information to other third parties such as the Service Providers, auditors, regulatory authorities and technology providers in order to comply with the Fund’s legal obligations or to pursue its legitimate interests in connection with the management and operation of the Fund;
- to monitor and record calls for quality control, business and statistical analysis, training and to improve service delivery for the purposes of the Fund’s legitimate interests in ensuring quality service delivery; and/or
- otherwise where necessary for compliance with the Fund’s legal obligations and/or in the legitimate interests of the Fund or a Service Provider, where those legal obligations and such legitimate interests are not overridden by your interests, fundamental rights or freedoms including for direct marketing purposes. It is noted that the General Data Protection Regulation states that the use of personal information for direct marketing purposes (that is, providing you with information on products and services that may be of interest) may be regarded as being for the purposes of a legitimate interest.

The Fund shall notify you of any personal data breach affecting you that is likely to result in a high risk to your rights and freedoms.

Should we wish to use your personal data for other specific purposes (including, if applicable, any purpose that requires your consent), we will contact you.

### Recipients of Data and International Transfer of Data

The Fund may disclose your personal information as follows:

- to its Service Providers and their affiliates in order to process the data for the above mentioned purposes; and
- to competent authorities (including tax authorities), courts and bodies as required by law or requested or to affiliates for internal investigations and reporting.

The disclosure of personal information to the third parties set out above may involve the transfer of data to the USA and other jurisdictions outside the European Economic Area (EEA) in accordance with the requirements of the General Data Protection Regulation. Such countries may not have the same data protection laws as your jurisdiction.

Any transmission of personal information by the Fund or its Service Providers outside the EEA shall be subject to appropriate safeguards being in place in accordance with the General Data Protection Regulation. Where an authorised Service Provider transfers your personal data outside of the EEA, further information on the appropriate safeguards put in place by the Service Provider will be detailed in their own privacy policies/notices. Please contact the Fund if you wish to obtain more information on the appropriate safeguards. See “How to contact us” below.

In accordance with the requirements of the General Data Protection Regulation, the Fund and its Service Providers will apply appropriate information security measures designed to protect personal information in its or its Service Providers’ possession from unauthorised access by third parties or any form of computer corruption.

**Retention period**

The Fund and its Service Providers may retain your personal information for a period of up to seven years following your disinvestment from the Fund or the point where your business relationship with the Fund has ceased or potentially for a longer period where necessary for compliance with a legal obligation or for the establishment, exercise or defence of legal claims. Thereafter, the Fund and its Service Providers will refrain from collecting any further personal information on you and shall take appropriate steps to dispose of any records containing your personal information, to the extent this is operationally feasible and proportionate.

**Data Subject Rights**

You have the following rights, in certain circumstances, in relation to your personal information:

- Right to access your personal information (in an easily readable form);
- Right to correct or update your personal information;
- Right to restrict the use of your personal information (in certain specific circumstances);
- Right to request that your personal information is erased (in certain specific circumstances). Please note that the right for your data to be erased (the "right to be forgotten") that applies in some contexts under the General Data Protection Regulation is not likely to be applicable to most, if not all, of the personal information you provide to the Fund, given the specific nature of the purposes for which the Fund uses the data, as described above;
- Right to object to processing of your personal information (in certain specific circumstances);
- Right to data portability (in certain specific circumstances);
- Right to withdraw consent (in certain specific circumstances); and
- Right to receive information regarding any entities we disclose your data to.

Where the Fund or the Administrator requires your personal information to comply with AML or other legal requirements, failure to provide this information means the Fund may not be able to accept you as an investor in the Fund.

You have the right to lodge a complaint with the Data Protection Commission (the Fund's supervisory authority) or a supervisory authority in the Member State of your usual residence or place of work, if you consider that the processing of personal information relating to you carried out by the Fund or its Service Provider infringes the General Data Protection Regulation.

**Updates to Personal Information**

The Fund will use reasonable efforts to keep your personal information up to date. However, you will need to notify the Fund and the Administrator without delay in the event of any change in your personal circumstances, so that the Fund can keep the personal information up to date.

**Changes to this Privacy Notice**

We may need to make changes to this notice from time to time and shall do so by amending the version of this notice published on our website <https://www.northerntrust.com/united-kingdom/what-we-do/investment-management/pooled-funds>. We would therefore invite you to review this regularly so you are informed of the latest position as it affects you. If any changes are material or substantive we will notify you of those changes.

**How to contact us**

As the Fund does not process personal information on a large scale, the Fund is not required to designate a data protection officer. However, should you have any queries or wish to discuss your data protection rights with the Fund, please make contact in writing to: Northern Trust Investment Funds plc, George's Court, 54-62 Townsend Street, Dublin 2, Ireland or by email to: [NT\\_Fund\\_Managers\\_Compliance@ntrs.com](mailto:NT_Fund_Managers_Compliance@ntrs.com).

# NORTHERN TRUST INVESTMENT FUNDS PLC | APPENDIX I

## ANTI-MONEY LAUNDERING DOCUMENTATION REQUIREMENTS

Outlined below is guidance on the documentation which the Company, Fund & Administrator will require when undertaking due diligence to establish the identity of an investor and verify same to the extent warranted by risk. AML documents must be provided in advance before an account can be opened.

The Company, Fund & Administrator hereby reserves the right to request such further information and/or documentation from investors as is necessary from time to time to satisfy Irish regulatory requirements.

### Examples of Photographic Identity Documentation

- Current passport.
- Current driving licence.
- Current national identity card.
- Identity document with photographic identity issued by a government department.

### Examples of Proof of Address

- Bank statements/credit card statements.
- Utility bill.
- Household/motor insurance certificate and renewal notices.
- Correspondence from local authorities.
- Correspondence from the revenue commissioners or equivalent.
- Correspondence from any government body.
- Driving licence which confirms the address provided it has not also been used to satisfy the photographic identity requirement above.
- Payslip or salary advice dated within the previous 3 months.
- Confirmation of address from a lawyer or financial institution.

*Note: All documentation must reflect the current residential address and must be dated within the previous 3 months other than in the case of an official document known to be issued only or typically at fixed intervals of more than 3 months, in which case such document may be accepted during that period, to a maximum of 12 months (e.g. correspondence from local authorities).*

### Certification of Documents – Required for High Risk countries

Certified copies of personal identification documents and corporate documentation are required for certain identified investors. Documents must be a 'certified true copy of original'.

In terms of certifying a document as a true copy, certification means that there is an original signature on the document from a suitable person that can be independently verified.

Suitable persons include:

- An authorised signatory of a Regulated Financial Institution or Credit Institution.
- An authorised signatory of a Financial Adviser.
- A Justice of the Peace.
- A Notary Public or Practising Solicitor.
- A Practising Chartered or Certified Public Accountant.
- A person authorised to sign on behalf of an Embassy or a Consul.
- A practicing Barrister

Certification of each document should include:

- A signed statement confirming that this document is a true and accurate copy of the original document as seen by the person certifying the document.
- The name (in block capitals), occupation and contact details (address, telephone number and email address) of the person certifying the document, as a true copy of the original document.
- The date of certification of the document, as a true copy of the original document.

*Note 1: Where the document, being certified as a true copy of the original document, contains a photograph, the person certifying the document as a true copy should also confirm that this is a true likeness of the person named in the document.*

*Note 2: For multiple page documents, the certifier should sign or initial each page of the copy and confirm on the first or last page of the document the actual number of pages in the document.*

*Note 3: Where available, the statement of certification as a true copy of the sighted original should be accompanied by the professional stamp or seal of the certifier.*

*Note 4: When certifying documents as true copies, the certifier should not be a close family member of, or have any apparent or potential conflicts of interest with, the investor.*

### English Translations

Where due diligence documents are provided in a language other than English, the prospective investor should, at the same time, provide a relevant extract translated by an independent source confirming also the adequacy of the foreign language documents.

**Letter of Assurance**

Please contact Northern Trust for a template letter of assurance if required.

*Note: Investors are required to notify the Fund/ICAV Manager & Northern Trust of any changes to the AML information which was previously provided (e.g. changes in directors/controllers or beneficial owners).*

**Equivalent Jurisdictions (i.e. jurisdictions where a presumption of comparability with Ireland may be made)**

Australia, Austria, Argentina, Belgium, Canada, Denmark, Finland, France, Germany, Greece, Guernsey, Hong Kong, Ireland, Isle of Man, Israel, Italy, Japan, Jersey, Luxembourg, Malaysia, Netherlands (including Aruba, Curacao and Saint Marten), New Zealand, Norway, Portugal, Republic of Korea, Singapore, South Africa, Spain, Sweden, Switzerland, United Kingdom and United States.

**Deemed High Risk Countries**

Afghanistan, Albania, Angola, Azerbaijan, Bahamas, Belarus, Belize, Benin, Bolivia, Bosnia and Herzegovina, Botswana, Burma (Myanmar), Burundi, Cabo Verde, Cambodia, Central African Republic, Chad, China, Colombia, Comoros, Congo (Republic of the), Costa Rica, Cyprus (Greek Cypriot administered), Cyprus (Turkish Cypriot administered), Dominican Republic, Ecuador, El Salvador, Equatorial Guinea, Egypt, Ethiopia, Ghana, Guatemala, Guinea, Guinea Bissau, Guyana, Haiti, Honduras, India, Iraq, Ivory Coast (Cote d'Ivoire), Jamaica, Jordan, Kyrgyzstan, Laos, Latvia, Lebanon, Liberia, Libya, Macau, Maldives, Mali, Mauritania, Mexico, Moldova, Monaco, Montenegro, Morocco, Mozambique, Nicaragua, Nigeria, Pakistan, Palestinian Territories, Panama, Peru, Russia, Saint Kitts and Nevis, Saudi Arabia, Senegal, Serbia, Sierra Leone, Somalia, South Sudan, Sudan, Sri Lanka, Swaziland, Tanzania, Tunisia, Trinidad and Tobago, Turkey, Uganda, United Arab Emirates, Uzbekistan, Vanuatu, Venezuela, Vietnam, Yemen and Zimbabwe.

*Note: Northern Trust reviews the risks associated with all locations on a regular basis. The risk associated with a location may change over time. Northern Trust reserves the right to apply a different risk rating than shown in this document.*

**Guide to completing this form**

- **Part I** This section must be completed by **All** applicants and transferees
- **Part II** This section can only be completed by **banks, providers of financial services and nominee companies** acting on their own account and if authorised and regulated in equivalent jurisdictions.
- **Part III** This section can only be completed by intermediaries, agents and nominees acting on behalf of third parties
- **Part IV** This section is applicable to other Investors investing directly into the FGR

**PART I - ALL**

Full name and full current permanent address/registered office of applicant:

\_\_\_\_\_  
Mr/Mrs/Miss/Ms/Company Name

\_\_\_\_\_  
Address/Registered Office

\_\_\_\_\_  
Date of Birth (if applicable)

\_\_\_\_\_  
Country of Birth/Registration

**DECLARATION - We declare that the information contained in this form and the attached documentation, if any, is true and accurate to the best of our knowledge and belief.**

\_\_\_\_\_  
Signature 1 Signatory Capacity if applicable (i.e Director/Manager)

\_\_\_\_\_  
Signature 2 Signatory Capacity if applicable (i.e Director/Manager)

\_\_\_\_\_  
Signature 3 Signatory Capacity if applicable (i.e Director/Manager)

\_\_\_\_\_  
Signature 4 Signatory Capacity if applicable (i.e Director/Manager)

\_\_\_\_\_  
Date

**In the case of joint holders, ALL holders must complete this declaration.**

**PART II – FINANCIAL COMPANY, BANK, NOMINEE ETC**

Please tick the following box, if appropriate:

I/We are a bank/provider of financial services or a nominee company/nominee account which is part of/used by a bank/provider of financial services authorised and regulated in an Equivalent jurisdiction, acting for our own account.

Yes

If answer is Yes, please supply the name of regulated entity and also the name of your regulator

**If you are acting on behalf of a third party you must complete part IV**

**PART III - INDIVIDUALS AND JOINT HOLDERS**

**If you, as applicant(s) or transferee(s) is/are an Individual(s) please supply the following documents. In the case of joint account holders, please supply the relevant documentation in respect of all holders.**

1. A copy photographic identity document and two copies of non-photographic identity document.

*Note: the Company or the Administrator may require further documentation to be provided upon written request.*

**PART III - To be completed by Financial Agents, Nominees and Intermediaries**

**As an intermediary/agent/nominee company authorised and regulated in an equivalent jurisdiction, you must provide:**

1. Standard reliance letter (Please contact the Administrator to obtain a copy)
2. Relevant Third Party's Authorised Signatory List
3. Proof of regulatory status of Relevant Third Party

**PART IV – OTHER INVESTORS**

**If you, as applicant or transferee, fall under one of the investor categories outlined below please provide documents evidencing the requested information.**

**Regulated Credit or Financial Institution**

Where the applicant is a Regulated Credit or Financial Institution in one of the above referenced Equivalent Jurisdictions, please provide the following:

1. Proof of regulation.
2. Identify any beneficial owner entitled to 25% or more (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the entity. Where there is no beneficial owner entitled to 25% or more, then the natural person(s) who hold the position of director(s) of the entity must be identified (along with address, date of birth and nationality).

Where the applicant is a Regulated Credit or Financial Institution but is not regulated in an Equivalent Jurisdiction, please provide the following:

1. Full name of the company
2. Registered number of the company
3. Registered office address & principal business address of the company,
4. Details of directors of the company and verify the identity of two directors, or where applicable, one director and one authorised signatory.
5. Identify and verify any beneficial owner beneficially entitled to 25% or more (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the entity. Where there is no beneficial owner entitled to 25% or more, the natural person(s) who hold the position of director(s) of the entity must be identified.

*Note: Where the beneficial owner is a corporate entity, Northern Trust requires details of ultimate beneficial owners (this can be demonstrated through an organisation chart signed by an authorised signatory or shareholder register or other company documentation etc. reflecting the direct and/ or indirect ownership and control structure).*

6. Confirmation as to whether the company is investing on its own behalf or on behalf of underlying investors; and (as applicable) identify any beneficial owner entitled to 25% or more of the investment.

*Note: Where the beneficial owner of the investment or the company is deemed high risk per NT risk rating requirements, the identity should be verified in line with its legal form.*

7. Verification of identity of the company from:
  - Extract from the relevant company registry providing details of the company; and/or
  - Copy of the Certificate of Incorporation or equivalent of the company; and/or
  - Copy of the Memorandum and Articles of Association or equivalent of the company; and/or
  - Copy of the latest audited financial statements of the company.

Where the applicant is domiciled in an aforementioned high risk jurisdiction, the following is also required

8. Identify and verify the identity of any beneficial owner beneficially entitled to more than 10% (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the company.
9. Confirmation as to whether the company is investing on its own behalf or on behalf of underlying investors and (as applicable) identify and verify the identity of any beneficial owner entitled to more than 10% of the investment.

Where the applicant is domiciled in an aforementioned high risk jurisdiction, documentation should be certified as true copies of the original.

### Nominee Company

Where the applicant is a Regulated Nominee Company from one of the above referenced Equivalent Jurisdictions, please provide the following:

1. Proof of regulation.
2. A letter of assurance from the regulated nominee company
3. Identify any beneficial owner entitled to 25% or more (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the parent entity. Where there is no beneficial owner entitled to 25% or more, then the natural person(s) who hold the position of director(s) of the entity (investor) must be identified (along with address, date of birth and nationality).

Where the applicant is 1) not directly regulated and 2) a wholly owned subsidiary of a regulated parent entity (in an Equivalent Jurisdiction), please provide the following:

1. Letter of Assurance from the Regulated Credit or Financial Institution (Parent Company).
2. Identify any beneficial owner entitled to 25% or more (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the entity. Where there is no beneficial owner entitled to 25% or more, then the natural person(s) who hold the position of director(s) of the entity (investor) must be identified (along with address, date of birth and nationality).

Alternatively, where an acceptable AML letter of assurance can't be provided by the regulated parent company with respect to the nominee company, please provide the following:

1. Full name of the nominee company.
2. Registered number of the nominee company.
3. Registered office address & principal business address of the nominee company.
4. Details of directors of the company and verify the identity of two directors, or where applicable, one director and one authorised signatory.
5. Proof of regulation for the Regulated Parent Company.
6. Identify and verify any beneficial owner beneficially entitled to 25% or more (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the entity. Where there is no beneficial owner entitled to 25% or more, the natural person(s) who hold the position of director(s) of the entity (investor) must be identified.

*Note: Where the nominee company is not a subsidiary of a regulated parent company, verify any beneficial owner entitled to 25% or more (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the entity.*

7. Confirmation as to whether the company is investing on its own behalf or on behalf of underlying investors and (as applicable), identify and verify any beneficial owner entitled to 25% or more of the investment through the nominee company.

*Note: Where the beneficial owner of the investment or the company is deemed high risk per NT risk rating requirements, the identity should be verified in line with its legal form.*

8. Verification of identity of the company from:
  - Extract from the relevant company registry providing details of the nominee company; and/or
  - Copy of the Certificate of Incorporation or equivalent of the nominee company; and/or
  - Copy of the Memorandum and Articles of Association or equivalent of the nominee company; and/or
  - Copy of the latest audited financial statements of the nominee company.

Where the applicant is domiciled in an aforementioned high risk jurisdiction, the following is also required:

9. Identify and verify the identity of any beneficial owner beneficially entitled to more than 10% (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the company.
10. Confirmation as to whether the company is investing on its own behalf or on behalf of underlying investors and (as applicable) identify and verify the identity of any beneficial owner entitled to more than 10% of the investment.

Where the applicant is domiciled in an aforementioned high risk jurisdiction, documentation should be certified as true copies of the original.

### Listed Company

Where the applicant is a Listed Company on a regulated market (E.g. a regulated market that subjects companies, whose securities are admitted to trading, to disclosure obligations which are consistent with the legislation of the European Communities- see above Equivalent Jurisdictions), please provide the following:

1. Please provide proof of listing on a Regulated Market.

Where the applicant is not a Listed Company on an above referenced regulated market, please provide the following:

1. Proof of listing of the company.
2. Full name of the company.
3. Registered number of the company.
4. Registered office address & principal business address of the company.
5. Details of directors of the company and verify the identity of two directors, or where applicable, one director and one authorised signatory.
6. Identify and verify any beneficial owner beneficially entitled to 25% or more (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the entity. Where there is no beneficial owner entitled to 25% or more, the natural person(s) who hold the position of director(s) of the entity must be identified.

*Note: Where the beneficial owner is a corporate entity, Northern Trust requires details of ultimate beneficial owners (this can be demonstrated through an organisation chart signed by an authorised signatory or shareholder register or other company documentation etc. reflecting the ownership and control structure).*

7. Confirmation as to whether the company is investing on its own behalf or on behalf of underlying investors and (as applicable) identify any beneficial owner entitled to 25% or more of the investment.

*Note: Where the beneficial owner of the investment or the company is deemed high risk per NT risk rating requirements, the identity should be verified in line with its legal form.*

8. Verification of identity of the company from:
  - Extract from the relevant company registry providing details of the company; and/or
  - Copy of the Certificate of Incorporation or equivalent of the company; and/or
  - Copy of the Memorandum and Articles of Association or equivalent of the company; and/or
  - Copy of the latest audited financial statements of the company.

Where the applicant is domiciled in an aforementioned high risk jurisdiction, the following is also required:

9. Identify and verify the identity of any beneficial owner beneficially entitled to more than 10% (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the entity.
10. Confirmation as to whether the company is investing on its own behalf or on behalf of underlying investors and (as applicable) identify and verify the identity of any beneficial owner entitled to more than 10% of the investment.

Where the applicant is domiciled in an aforementioned high risk jurisdiction, documentation should be certified as true copies of the original.

1.

### Subsidiary of a Listed Company

Where the applicant is a Subsidiary of a Listed Company on a regulated market (E.g. a regulated market that subjects companies, whose securities are admitted to trading, to disclosure obligations which are consistent with the Legislation of the European Communities- see above Equivalent Jurisdictions), please provide the following:

1. Proof of listing for the listed parent company on a Regulated Market (E.g. a regulated market that subjects companies, whose securities are admitted to trading, to disclosure obligations which are consistent with the Legislation of the European Communities- see above Equivalent Jurisdictions).
2. Evidence of ownership by the listed company.
3. Identify the beneficial owner(s) including the natural person(s) who hold the position of director(s) of the entity (investor) must be identified (along with address, date of birth and nationality).

Where the parent company is not a Listed Company on an above referenced regulated market, please provide the following:

1. Full name of the subsidiary company.
2. Registered number of the subsidiary company.
3. Registered office address & principal business address of the subsidiary company.
4. Details of directors of the company and verify the identity of two directors, or where applicable, one director and one authorised signatory.
5. Identify and verify any beneficial owner beneficially entitled to 25% or more (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the entity. Where there is no beneficial owner entitled to 25% or more, the natural person(s) who hold the position of director(s) of the entity must be identified.

*Note: Where the beneficial owner is a corporate entity, Northern Trust requires details of ultimate beneficial owners (this can be demonstrated through an organisation chart signed by an authorised signatory or shareholder register or other company documentation etc. reflecting the ownership and control structure).*

6. Confirmation as to whether the company is investing on its own behalf or on behalf of underlying investors and (as applicable) identify any beneficial owner entitled to 25% or more of the investment.

*Note: Where the beneficial owner of the investment or the subsidiary company is deemed high risk per NT risk rating requirements, the identity should be verified in line with its legal form.*



7. Verification of identity of the company from:
  - Extract from the relevant company registry providing details of the company; and/or
  - Copy of the Certificate of Incorporation or equivalent of the company; and/or
  - Copy of the Memorandum and Articles of Association or equivalent of the company; and/or
  - Copy of the latest audited financial statements of the company.

Where the applicant is domiciled in an aforementioned high risk jurisdiction, the following is also required:

8. Identify and verify the identity of any beneficial owner beneficially entitled to more than 10% (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the company.
9. Confirmation as to whether the company is investing on its own behalf or on behalf of underlying investors and (as applicable) identify and verify the identity of any beneficial owner entitled to more than 10% of the investment.

Where the applicant is domiciled in an aforementioned high risk jurisdiction, documentation should be certified as true copies of the original.

#### Government / Public Body

Where the applicant is a Government/ Public Body in Ireland, please provide the following:

1. Please provide background information sourced from a reliable source (e.g. copy of the legal instrument establishing the government body/public authority and listing the names of key officials).

Where the applicant is not a Government Body or Public Authority in Ireland, please provide the following:

1. Full name of the government body or public authority.
2. Nature and status of the government body or public authority.
3. Registered office address.
4. Name of the home state of the public authority and details of the nature of its relationship with the public authority.
5. Evidence of ownership of the public authority.
6. Names of the main officials of the government body or public authority and verify the identity of two officials or, where applicable, one official and one authorised signatory.
7. Appropriate background information on the government body or public authority.

Where the applicant is domiciled in an aforementioned high risk jurisdiction, the following is also required:

8. Identify and verify the identity of at least two directors or, where applicable, one director and one authorised signatory.
9. Certified copy of the audited financial statements of the government body or public authority.

Where the applicant is domiciled in an aforementioned high risk jurisdiction, documentation should be certified as true copies of the original.

#### Pension Scheme

Where the applicant is an Employee/Superannuation or similar scheme in one of the above referenced Equivalent Jurisdictions, please provide the following confirmations from the trustees of the scheme:

1. Confirmation that the Employee/Superannuation (or similar scheme) provides for retirement benefits to employees.
2. Confirmation that contributions of the Employee/Superannuation scheme are made by deduction from wages.
3. Confirmation that the rules of the Employee/ Superannuation scheme do not permit a member's interest under the scheme to be re-assigned.

*Note: The above can be confirmed through constitutional documentation of the scheme or through receipt of written confirmation from the trustees of the scheme.*

Where the applicant is not an Employee/ Superannuation or similar scheme in one of the above referenced Equivalent Jurisdictions, please provide the following:

1. Full name of the pension scheme.
2. Registered office address of the pension scheme
3. One of the following:
  - Confirmation of registration of the pension scheme (as appropriate) from the relevant tax authorities or pensions board.
 Or
  - Identity of the controllers (trustees/ directors/ governors /board members or equivalent) of the scheme; and
  - Constitutional/Formation Document (e.g. Trust Deed); and
  - Appropriate background information.

Where the applicant is domiciled in an aforementioned high risk jurisdiction, the following is also required:

4. Identify and verify the identity of the scheme administrator and entity carrying out AML/CTF controls on scheme investors (per legal form); or
5. Written confirmation from the entity carrying out AML/CTF controls similar to that requested from a regulated third party undertaking due diligence.

Where the applicant is domiciled in an aforementioned high risk jurisdiction, documentation should be certified as true copies of the original.

**Collective Investment Scheme**

Where the applicant is a Collective Investment Scheme ('CIS') regulated as a designated person or listed on a regulated financial market in one of the above referenced Equivalent Jurisdictions, please provide the following:

1. Please provide proof of regulation/ listing.

Where the CIS is not either listed on a regulated financial market (as above) or regulated as a designated person in one of the above referenced Equivalent Jurisdictions, please provide the following:

1. Full name of the CIS.
2. Registered address of the CIS.
3. Prospectus or equivalent.
4. Name and address of the scheme promoter.
5. Name and address of the scheme administrator.
6. Name and address of the entity carrying out due diligence on the investors in the CIS and confirmation that this entity is regulated for AML purposes.
7. Names of any investors (beneficial owners) in the CIS who own 25% or more (directly or indirectly) of the share capital. Where CIS is a corporate body and there is no beneficial owner entitled to 25% or more, the natural person(s) who hold the position of director(s) of the entity (investor) must be identified

Where the applicant is domiciled in an aforementioned high risk jurisdiction, the following is also required:

8. Identify and verify the identity of any beneficial owner beneficially entitled to more than 10% (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the entity; or
9. Written confirmation from the entity carrying out AML/CTF controls similar to that requested from a regulated third party undertaking due diligence.

Where the applicant is domiciled in an aforementioned high risk jurisdiction, documentation should be certified as true copies of the original.

**Individuals (including Joint Account Holders)**

Where the applicant is an Individual, please provide the following documentation:

1. Photographic identity document.
2. Proof of address.

Where the applicant is domiciled in an aforementioned high risk jurisdiction, the following is also required:

3. Confirmation of Source of Funds.
4. Confirmation of Source of Wealth.

In the case of joints account holders, please provide documents in respect of all holders.

Where the applicant is domiciled in an aforementioned high risk jurisdiction, documentation should be certified as true copies of the original.

**Private and Unlisted Company**

Where the applicant is a Private Company/ Company not listed on a regulated financial market, please provide the following:

1. Full name of the company.
2. Registered number of the company.
3. Registered office address & principal business address of the company.
4. Details of the directors of the company and verify the identity of at least two directors or, where applicable, one director and one authorised signatory.
5. Identify and verify any beneficial owner beneficially entitled to 25% or more (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the entity. Where there is no beneficial owner entitled to 25% or more, the natural person(s) who hold the position of director(s) of the entity (investor) must be identified.

*Note: Where the beneficial owner is a corporate entity, Northern Trust requires details of ultimate beneficial owners (this can be demonstrated through an organisation chart signed by an authorised signatory or shareholder register or other company documentation etc. reflecting the ownership and control structure).*

*Note: Where the beneficial owner is deemed high risk per NT risk rating requirements, the identity should be verified in line with its legal form.*

6. Verification of identity of the company from:
  - Extract from the relevant company registry providing details of the Company; and/or
  - Copy of the Certificate of Incorporation or equivalent of the Company; and/or
  - Copy of the Memorandum and Articles of Association or equivalent of the Company; and/or
  - Copy of the latest audited financial statements of the Company.

Where the applicant is domiciled in an aforementioned high risk jurisdiction, the following is also required:

7. Identify and verify the identity of any beneficial owner beneficially entitled to more than 10% (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the entity.

Where the applicant is domiciled in an aforementioned high risk jurisdiction, documentation should be certified as true copies of the original.

### Limited Liability Company

Where the applicant is a Limited Liability Company (LLC), please provide the following:

1. Full name of the LLC.
2. Registered office address & principal business address of the LLC.
3. Identify all managing members
4. Verify the identity of at least two managing members or, where applicable, one managing member and one authorised signatory.
5. Identify and verify any beneficial owner beneficially entitled to 25% or more (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the entity. Where there is no beneficial owner entitled to 25% or more, the natural person(s) who hold the position of director(s) of the entity must be identified.

*Note: Where the beneficial owner is a corporate entity, Northern Trust requires details of ultimate beneficial owners (this can be demonstrated through an organisation chart signed by an authorised signatory or shareholder register or other company documentation etc.).*

*Note: Where the beneficial owner is deemed high risk per NT risk rating requirements, the identity should be verified in line with its legal form.*

6. Constitutional document for the LLC (e.g. Certificate of Formation).
7. Operating agreement for the LLC

Where the applicant is domiciled in an aforementioned high risk jurisdiction, the following is also required:

8. Identify and verify the identity of any beneficial owner beneficially entitled to more than 10% (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the entity.

Where the applicant is domiciled in an aforementioned high risk jurisdiction, documentation should be certified as true copies of the original.

### Partnership

Where the applicant is a Partnership, please provide the following:

1. Full name of the partnership.
2. Registered office address & principal business address of the partnership.
3. Identify all partners.
4. Verify the identity of all partners who own 25% or more (directly or indirectly) of the partnership capital, profit or voting rights or otherwise exercise control over the management of the Partnership Fund.
5. Verify the identity of the general partner and a second partner (or in the absence of same an authorised signatory).

*Note: Where the beneficial owner is a corporate entity, Northern Trust requires details of ultimate beneficial owners (this can be demonstrated through an organisation chart signed by an authorised signatory or shareholder register or other company documentation etc. reflecting the direct and/ or indirect ownership and control structure).*

6. Constitutional document for the Partnership (e.g. Partnership Agreement).

Where the applicant is not a Partnership Fund or located in one of the aforementioned deemed high risk jurisdictions, the following is also required:

7. Identify and verify the identity of at least two partners or, where applicable, one partner and one authorised signatory.
8. Identify and verify the identity of any beneficial owner beneficially entitled to more than 10% (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the partnership.

Where the applicant not a Partnership Fund or is domiciled in an aforementioned high risk jurisdiction, documentation should be certified as true copies of the original.

### Trust

Where the applicants are Regulated Trustees investing on behalf of a Trust or similar entity, please provide the following (only applicable for Trustees not located in a high risk jurisdiction):

1. Full name of trust.
2. Country of establishment of trust.
3. Legal form of the trust.
4. Trust deed or equivalent or confirmation of the trust etc. by reference to an appropriate register.
5. Confirmation of the nature/purpose of the trust.
6. Identify all Trustees and verify the identity of at least two trustees where applicable.
7. Identify the settlor and verify the settlor.
8. Identify and verify the protector.
9. Identify all beneficiaries or the class of beneficiary beneficially entitled to trust's assets or the beneficial interest (Note: Verification of the beneficiaries may be required by the administrator to the extent warranted by the risk).

Note: Where the beneficial owner is a corporate entity, Northern Trust requires details of ultimate beneficial owners (this can be demonstrated through an organisation chart signed by an authorised signatory or shareholder register or other company documentation etc. reflecting the direct and/ or indirect ownership and control structure).

Where the applicants are not Regulated Trustees investing on behalf of a Trust, or where the applicant is domiciled in an aforementioned high risk jurisdiction, the following is also required:

10. Verify the identity of the beneficiaries beneficially entitled to trust's assets or beneficial interest.
11. Confirmation as to how the settlor was in a position to make the investment.
12. Verify the identity of all trustees (i.e. in accordance with their legal structure or for each individual)

Where the applicants are not Regulated Trustees investing on behalf of a Trust or where the applicant is domiciled in an aforementioned high risk jurisdiction, documentation should be certified as true copies of the original.

## Foundation

Where the applicants are Regulated Trustees investing on behalf of a Foundation, please provide the following (only applicable for Trustees not located in a high risk jurisdiction):

1. Full name of the foundation.
2. Registered address of the foundation.
3. Confirmation of the legal form of the Foundation.
4. Constitutional documents equivalent OR confirmation of the foundation by reference to an appropriate register.
5. Identify and verify the founder, and the nature/purpose of the foundation.
6. Identify all trustees, and verify the identity of two trustees, where applicable. Identify any beneficiary beneficially entitled to 25% or more of the foundation's assets.
7. Note: Where there is a named individual beneficiary with a 25% interest or more, the beneficiary will need to be verified.

Note: Where there is a named individual beneficiary with a 25% interest or more, the beneficiary will need to be verified.

Note: Where the beneficial owner is a corporate entity, Northern Trust requires details of ultimate beneficial owners (this can be demonstrated through an organisation chart signed by an authorised signatory or shareholder register or other company documentation etc. reflecting the direct and/ or indirect ownership and control structure).

Where the applicants are not Regulated Trustees investing on behalf of a Foundation or similar entity, or where the applicant is domiciled in an aforementioned high risk jurisdiction, the following is also required:

8. Identify and verify the identity of the founder.
9. Confirmation of the funding of the foundation.
10. Identify and verify the identity of the beneficiaries who hold more than 10% of the beneficial interest.

Where the applicant is domiciled in an aforementioned high risk jurisdiction, documentation should be certified as true copies of the original.

## Charity

Where the applicant is a registered Charity, please provide the following:

1. Full name of the charity.
2. Nature/purpose of the charity
3. Nature and source of funding of the charity
4. Registered office address & principal business address of the charity.
5. Names of all trustees/directors (or equivalent) of the charity.
6. Identify and verify the identity of the company secretary or equivalent or, where applicable, verify the identity of one of the trustees.
7. (If a charitable trust), details of the settlor of the charitable trust.
8. Names or classes of persons who stand to benefit from the objects of the charity.
9. Copy of relevant charities register or confirmation of the registration of the charity with the relevant tax authorities (e.g. UK Charities Commission/ HMRC).

Note: Where there is a named individual beneficiary with a 25% interest or more, the beneficiary will need to be verified.

Where the applicant is not a registered Charity or where the applicant is domiciled in an aforementioned high risk jurisdiction, the following is also required:

10. Certified copies of the audited financial statements.
11. Identify and verify the identity of at least two trustees /directors/governors/ board members or, where applicable, one trustee /director/governor/ board member/ company secretary and one authorised signatory of the charity.
12. Certified constitutional/ formation document of the charity.
13. Identify and verify the identity of the beneficiaries (where ascertainable) of the charity.
14. Identify and verify the settlor, where applicable.

Note: Where the applicant is not a registered Charity, documentation provided should be certified as true copies of the original documentation.

**Club or Society**

Where the applicant is a Club or Society, please provide the following:

1. Full name of the club/society.
2. Registered office address & principal business address of the club/society.
3. Confirmation of the legal status of the Club/Society.
4. Nature/Purpose including the nature of funding of the club/society.
5. Constitutional/Formation Document (e.g. Trust Deed) and/or copy of audited financial statements (if available) or confirmation of a relevant club/ society register.
6. List of officers of the club/society.
7. Verify the identity of two officers of the Club/Society authorised to operation on behalf of the club/society or, where applicable, one officer and one authorised signatory.
8. Names or classes of persons who stand to benefit from the Club or Society.

*Note: Where there is a named individual beneficiary with a 25% interest or more, the beneficiary will need to be verified.*

Where the applicant is domiciled in an aforementioned high risk jurisdiction, the following is also required:

9. Audited financial statements for the Club/Society.
10. Constitutional/ formation document of the club/society
11. Identify and verify the identity of all persons who own or control over 10% of the entity's share capital, profit or voting rights.
12. Confirmation of the funding of the club or society.

Where the applicant is domiciled in an aforementioned high risk jurisdiction, documentation should be certified as true copies of the original.

**School, College or University**

Where the applicant is a School, College or University, please provide the following:

1. Full name of the School, College or University.
2. Registered office address & principal business address of the School, College or University.
3. Confirmation of a relevant School, College or University register or appropriate background information.
4. Names of main officials of the school.
5. Identify and verify the identity of at least two officials or, where applicable, one official and one authorised signatory.
6. Details of ownership of the entity. In particular, confirmation if in public ownership or independent. Where independently owned, identify and verify all persons who own or control 25% or more of the entity's share capital, profit or voting rights.
7. Identify and verify the settlor, where applicable.

Where the applicant is domiciled in an aforementioned high risk jurisdiction, the following is also required:

8. Identify and verify the identity of all persons who own or control over 10% of the entity's share capital, profit or voting rights.

Where the applicant is domiciled in an aforementioned high risk jurisdiction, documentation should be certified as true copies of the original.

**Church**

Where the applicant is a Church, please provide the following:

1. Full name of the Church.
2. Registered office address & principal business address of the church.
3. Confirmation of the nature/purpose of the Church with details of how the Church is funded.
4. Confirmation of a relevant church register or a copy of the revenue approval for the church;
5. Names of all trustees/directors (or equivalent) of the church.
6. Identify and verify the identity of the church secretary or equivalent or, where applicable, verify the identity of one of the trustees.
7. Names or classes of persons who stand to benefit from the objects of the church (where ascertainable).
8. Identify and verify the settlor where applicable.
9. Where there is a named individual beneficiary with a 25% interest or more, the beneficiary will need to be verified.

Where the applicant is domiciled in an aforementioned high risk jurisdiction, the following is also required:

10. Audited financial statements for the church.
11. Constitutional/formation document of the church.
12. Identify and verify the identity of either two trustees /directors/governors/ board members or one trustee/ director/governor/board member and one authorised signatory of the church.
13. Identify and verify the beneficiaries (where ascertainable)

Where the applicant is domiciled in an aforementioned high risk jurisdiction, documentation should be certified as true copies of the original.

**Trade Union**

Where the applicant is a Trade Union, please provide the following:

1. Full name of the Trade Union.
2. Registered address of the trade union.
3. Establish whether the trade union is registered or otherwise listed by a controlling body for regulatory or oversight purposes (e.g. Congress of Trade Unions).
4. Consider the legal form of the trade union, its stated purpose, aims and objectives using information from documents supplied for the trade union and through internet searches.
5. Deed or equivalent establishing the existence of the trade union (for example its constitution, bye-laws, rules).
6. Identify all persons and their functions who are empowered to make the investment on behalf of the trade union (president, secretary, treasurer and other senior committee members).

Where the applicant is domiciled in an aforementioned high risk jurisdiction, the following is also required:

7. Identify and verify the identity of at least two senior committee members of the trade union

Where the applicant is domiciled in an aforementioned high risk jurisdiction, documentation should be certified as true copies of the original.

## NORTHERN TRUST INVESTMENT FUNDS PLC | APPENDIX II

DECLARATION OF RESIDENCE WITHIN THE REPUBLIC OF IRELAND<sup>1</sup>

## DECLARATION REFERRED TO IN SECTION 739D(6) TAXES CONSOLIDATION ACT, 1997

- We declare that the information contained in this declaration is true and correct.
- We also declare that we are applying for the Units on behalf of the applicant named below who are entitled to the Units in respect of which this declaration is made and is a person referred to in Section 739D (6) of the Taxes Consolidation Act, 1997, being a person who is: (please tick as appropriate).
  - A pension scheme
  - A company carrying on life business within the meaning of section 706 TCA 1997
  - An investment undertaking
  - A special investment scheme
  - A unit trust to which section 731(5) (a) TCA 1997 applies;
  - A charity being a person referred to in section 739D(6)(f)(i) TCA 1997;
  - A qualifying management company
  - A specified company
  - Entitled to exemption from income tax and capital gains tax by virtue of sections 784A(2), and 7871 of the TCA 1997, (see further requirements for Qualifying Fund Manager below).
  - A credit union to which Section 2 of the Credit Union Act, 1997 applies.

**Additional requirement where the declaration is completed on behalf of a pension scheme, a company carrying on life business within the meaning of section 706 TCA 1997, an investment undertaking, a special investment scheme, a unit trust to which section 731(5) (a) TCA applies, a qualifying management company or a credit union to which Section 2 of the Credit Union Act 1997 applies**

- We undertake that, in the event that the Units cease to be assets of the \*pension scheme/company carrying on life business within the meaning of section 706 TCA 1997/investment undertaking/special investment scheme/unit trust to which section 731(5) (a) TCA applies/qualifying management company/credit union to which Section 2 of the Credit Union Act 1997 applies, including a case where the Units are transferred to another such entity, we will, by written notice, bring this fact to the attention of the investment undertaking accordingly. (\*Delete as appropriate).

**Additional requirements where the declaration is completed on behalf of a Charity**

- We also declare that at the time of making this declaration, the Units in respect of which this declaration is made are held for charitable purposes only and;
- Form part of the assets of a body of persons or trust related by the Revenue Commissioners as a body or trust established for charitable purposes only, or are, according to the rules or regulations established by statute, charter, decree, deed of trust or will, held for charitable purposes only and are so treated by the Revenue Commissioners.
- We undertake that, in the event that the person referred to in paragraph (7) (d) of Schedule 2B TCA 1997 ceases to be a person referred to in Section 739D(6)(f)(i) TCA 1997, we will by written notice, bring this fact to the attention of the investment undertaking accordingly.

**Additional requirements where the declaration is completed by a Qualifying Fund Manager**

We also declare that at the time this declaration is made, the Units in respect of which this declaration is made;

- Are assets of an \* approved retirement fund/an approved minimum retirement fund, and
- Are managed by the declarant for the individual named below who is beneficially entitled to the Units.

We undertake that, if the Units cease to be assets of the \* approved retirement fund/the approved minimum retirement fund, including a case where the Units are transferred to another such fund, we will, by written notice, bring this fact to the attention of the investment undertaking accordingly.

\* Delete as appropriate

**Additional requirements where the declaration is completed by an Intermediary**

We declare that we are applying for Units on behalf of persons who

- to the best of our knowledge and belief, have beneficial entitlement to each of the Units in respect of which this declaration is made; and
- is a person referred to in section 739D(6) TCA 1997

We also declare that

- unless we specifically notify you to the contrary at the time of application, all applications for Units made by us\* from the date of this application will be made on behalf of persons referred to in section 739D(6) TCA 1997; and
- We will inform you in writing if we become aware that any person ceases to be a person referred to in section 739D(6) TCA 1997.

\* Delete as appropriate

---

Name of Applicant:

---

<sup>2</sup> Irish Tax Reference Number of Applicant:

---

<sup>3</sup> Authorised Signatory:

(Declarant) (Mr/Ms/etc.)

---

Capacity in which declaration is made:

Date:

**IMPORTANT NOTES**

<sup>1</sup> This is a form authorised by the Revenue Commissioners which may be subject to inspection. It is an offence to make a false declaration.

<sup>2</sup> Tax reference number in relation to a person, has the meaning assigned to it by Section 885 TCA 1997 in relation to a "specified person" within the meaning of that section. In the case of a charity, quote the Charity Exemption Number (CHY) as issued by Revenue. In the case of a qualifying fund manager, quote the tax reference number of the beneficial owner of the Units.

<sup>3</sup> In the case of (i) an exempt pension scheme, the administrator must sign the declaration (ii) a retirement annuity contract to which Section 784 or 785 applies, the person carrying on the business of granting annuities must sign the declaration (iii) a trust scheme, the trustees must sign the declaration. In the case of a charity, the declaration must be signed by the trustees or other authorised officer of a body of persons or trust established for charitable purposes only within the meaning of Sections 207 and 208 TCA 1997. In the case of a company, the declaration must be signed by the company secretary or other authorised officer. In the case of a unit trust it must be signed by the trustees. In any other case, it must be signed by an authorised officer of the entity concerned or a person who holds a power of attorney from the entity. If the latter, a copy of the power of attorney should be furnished in support of this declaration.



## NORTHERN TRUST INVESTMENT FUNDS PLC | APPENDIX III

## SELF-CERTIFICATION FOR FATCA AND CRS

We are obliged under Section 891E, Section 891F and Section 891G of the Taxes Consolidation Act 1997 (as amended) and regulations made pursuant to those sections to collect certain information about each investor's tax arrangements. Please complete the sections below as directed and provide any additional information that is requested. Please note that in certain circumstances we may be legally obliged to share this information, and other financial information with respect to an investor's interests in the Fund with relevant tax authorities. This form is intended to request information only where such request is not prohibited by Irish law.

If you have any questions about this form or defining the investor's tax residency status, please refer to the OECD CRS Portal or speak to a tax adviser..

For further information on FATCA or CRS please refer to Irish Revenue website at <http://www.revenue.ie/en/business/aeoi/index.html> or the following link to the OECD CRS Information Portal at: <http://www.oecd.org/tax/automatic-exchange/> in the case of CRS only.

## Instructions for Completion

This form must be completed by all applicants.

Account holders that are corporate entities must complete Section A entitled "Entity Self Certification for FATCA and CRS" .

Account holders that are Individuals or Controlling Persons must complete Section B titled "Individual (including Controlling Persons) Self-Certification for FATCA and CRS"

If any of the information below about the investor's tax residence or FATCA/CRS classification changes in the future, please ensure that we are advised of these changes promptly.

(Mandatory fields are marked with an \*)

## SECTION 1: INVESTOR IDENTIFICATION

Investor Name\* (the "Entity")

Country of Incorporation or Organisation:

## Registered Address\*

Number

Street

City, town, State, Province or County

Postal/ZIP Code

Country

## Mailing address (if different from above):

Number

Street

City, town, State, Province or County

Postal/ZIP Code

Country

## SECTION 2: FATCA DECLARATION SPECIFIED US PERSON

Please tick either (a), (b) or (c) below and complete as appropriate.

a) The Entity is a Specified U.S. Person and the Entity's U.S. Federal Taxpayer Identifying number (U.S. TIN) is as follows:

**U.S. TIN** \_\_\_\_\_

or

b) The Entity is **not** a Specified U.S. Person (please also complete Sections 3, 4 and 5)

or

c) The Entity is a US person but **not** a Specified U.S. Person (please also complete Sections 3, 4 and 5)

**SECTION 3: ENTITY'S FATCA CLASSIFICATION\***

The information provided in this section is for FATCA, please note your classification may differ from your CRS classification in Section 5:

**3.1 Financial Institutions under FATCA**

If the Entity is a *Financial Institution*, please tick one of the below categories and provide the Entity's *GIIN* at 3.2

- I. Irish Financial Institution or a Partner Jurisdiction Financial Institution
- II. Registered Deemed Compliant Foreign Financial Institution
- III. Participating Foreign Financial Institution

**3.2** Please provide the Entity's *Global Intermediary Identification number (GIIN)* \_\_\_\_\_

**3.3** If the Entity is a *Financial Institution* but unable to provide a *GIIN*, please tick one of the below reasons:

- I. The Entity has not yet obtained a *GIIN* but is sponsored by another entity which does have a *GIIN*

Please provide the sponsor's name and sponsor's *GIIN* :

Sponsor's Name: \_\_\_\_\_ Sponsor's *GIIN*: \_\_\_\_\_

- II. Exempt Beneficial Owner
- III. Certified Deemed Compliant Foreign Financial Institution (including a deemed compliant Financial Institution under Annex II of the Agreement)
- IV. Non-Participating Foreign Financial Institution
- V. Excepted Foreign Financial Institution

**3.4 Non-Financial Institutions under FATCA:**

If the Entity is not a *Financial Institution*, please tick one of the below categories

- I. Active Non-Financial Foreign Entity
- II. Passive Non-Financial Foreign Entity  
(If this box is ticked, please include self-certification forms for each of your Controlling Persons who exceed the threshold of a 25% ownership)
- III. Excepted Non-Financial Foreign Entity

**SECTION 4: CRS DECLARATION OF TAX RESIDENCY\***

Please note that you may choose more than one country

Please indicate the Entity's country of tax residence for CRS purposes, (if resident in more than one country please detail all countries of tax residence and associated tax identification numbers ("TIN")).

NOTE: Provision of a Tax ID number (TIN) is required unless you are tax resident in a Jurisdiction that does not issue a (TIN).

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

\_\_\_\_\_  
Country of Tax Residence Tax ID Number

\_\_\_\_\_  
Country of Tax Residence Tax ID Number

\_\_\_\_\_  
Country of Tax Residence Tax ID Number

**SECTION 5: ENTITY'S CRS CLASSIFICATION\***

The information provided in this section is for CRS. Please note an Entity's CRS classification may differ from its FATCA classification in Section 3:

For more information please see the CRS Standard and associated commentary.

<http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/common-reporting-standard-and-related-commentaries/#d.en.345314>

**5.1 Financial Institutions under CRS**

If the Entity is a *Financial Institution*, please tick one of the below categories

- I. *Financial Institution under CRS (other than (II) below)*
- II. *An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution (If this box is ticked, please indicate the name of any Controlling Person(s) of the Entity and complete a separate individual self-certification forms for each of your Controlling Persons \*\*)*

**5.2 Non Financial Institutions under CRS**

If the Entity is a *Non Financial Institution*, please tick one of the below categories

- I. Active Non-Financial Entity - a corporation the stock of which is regularly traded on an established securities market or a corporation which is a related entity of such a corporation
- II. Active Non-Financial Entity - a Government Entity or Central Bank
- III. Active Non-Financial Entity - an International Organisation
- IV. Active Non-Financial Entity - other than (I)-(III) (for example a start-up NFE or a non-profit NFE)
- V. Passive Non-Financial Entity (If this box is ticked, please complete a separate Individual Self-Certification Form for each of your Controlling Person(s) )

**\*\*Controlling Person's:**

**NB: Please note that each Controlling Person must complete a Separate Individual Self-Certification form.**

**If there are no natural person(s) who exercise control of the Entity then the Controlling Person will be the natural person(s) who hold the position of senior managing official of the Entity.**

For further information on Identification requirements under CRS for Controlling Persons, see the Commentary to Section VIII of the CRS Standard.

<http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/common-reporting-standard-and-related-commentaries/#d.en.345314>

**SECTION 6: DECLARATIONS AND UNDERTAKINGS**

I/We declare (as an authorised signatory of the Entity) that the information provided in this form is, to the best of my/our knowledge and belief, accurate and complete.

I acknowledge that the information contained in this form and information regarding the Account Holder may be reported to the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the Account Holder may be tax resident where those countries (or tax authorities in those countries) have entered into Agreements to exchange financial account information.

I/We undertake to advise the recipient promptly and provide an updated Self-Certification where any change in circumstance occurs which causes any of the information contained in this form to be incorrect.

---

Authorised Signature(s)\*:

---

Print Name(s)\*:

---

Capacity in which declaration is made\*:

---

Date: (dd/mm/yyyy):\*

**SECTION B: INDIVIDUAL (INCLUDING CONTROLLING PERSONS) SELF-CERTIFICATION FOR FATCA AND CRS**

Please note that where there are joint or multiple account holders each investor is required to complete a separate Self-Certification form.

**Sections 1, 2, 3 and 5 must be completed by all investors.**

**section 4 should only be completed by any individual who is a controlling person of an entity investor which is a passive non-financial entity. for further guidance see:**

<http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/common-reporting-standard-and-related-commentaries/#d.en.345314>

**SECTION 1: INVESTOR IDENTIFICATION**

Name \*

Investor Name:

**Current registered Address \***

Number

Street

City, town, State, Province or County

Postal/ZIP Code

Country

**Mailing address (if different from above):**

Number

Street

City, town, State, Province or County

Postal/ZIP Code

Country

**Birth details\*:**

Town or City of Birth \*

Country of Birth \*

Date of Birth \*

**SECTION 2: FATCA DECLARATION OF U.S. CITIZENSHIP OR U.S. RESIDENCE FOR TAX PURPOSES \***

Please tick either (a) or (b) and complete as appropriate.

a) I confirm that **[I am]**/[the investor is] a U.S. citizen and/or resident in the U.S. for tax purposes and [my]/[its] U.S. federal taxpayer identifying number (U.S. TIN) is as follows:

or

(b) I confirm that **[I am not]**/[the investor is not] a U.S. citizen or resident in the U.S. for tax purposes.

**SECTION 3: CRS DECLARATION OF TAX RESIDENCY\***

**Please note that you may choose more than one country\***

Please indicate your/ the investor’s country of tax residence (if resident in more than one country please detail all countries of tax residence and associated taxpayer identification numbers (“TIN”). Please see the CRS Portal for more information on Tax Residency.

Country of Tax Residency Tax ID Number

---

Country of Tax Residency Tax ID Number

---

Country of Tax Residency Tax ID Number

---

NOTE: Provision of a Tax ID number (TIN) is required unless you are tax resident in a Jurisdiction that does not issue a TIN.

**SECTION 4: TYPE OF CONTROLLING PERSON**

**Only to be completed by any individual who is a controlling person of an entity investor which is a passive non-financial entity or an Investment entity located in a non-participating Jurisdiction and managed by another financial Institution**

For joint or multiple Controlling Persons please complete a separate Self-Certification form for each Controlling Person

**Please confirm what type of controlling person applicable under CRS that applies to you/the investor by ticking the appropriate box.**

Entity name

- Controlling Person of a legal person – control by ownership \_\_\_\_\_
- Controlling Person of a legal person – control by other means \_\_\_\_\_
- Controlling Person of a legal person – senior managing official \_\_\_\_\_
- Controlling Person of a trust - settlor \_\_\_\_\_
- Controlling Person of a trust - trustee \_\_\_\_\_
- Controlling Person of a trust – protector \_\_\_\_\_
- Controlling Person of a trust – beneficiary \_\_\_\_\_
- Controlling Person of a trust – other \_\_\_\_\_
- Controlling Person of a legal arrangement (non-trust) – settlor-equivalent \_\_\_\_\_
- Controlling Person of a legal arrangement (non-trust) – trustee-equivalent \_\_\_\_\_
- Controlling Person of a legal arrangement (non-trust) – protector-equivalent \_\_\_\_\_
- Controlling Person of a legal arrangement (non-trust) – beneficiary-equivalent \_\_\_\_\_
- Controlling Person of a legal arrangement (non-trust) – other-equivalent \_\_\_\_\_

**SECTION 5: DECLARATION AND UNDERTAKINGS**

I declare that the information provided in this form is, to the best of my knowledge and belief, accurate and complete.

I acknowledge that the information contained in this form and information regarding the Account Holder may be reported to the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the Account Holder may be tax resident where those countries (or tax authorities in those countries) have entered into Agreements to exchange financial account information.

I undertake to advise the recipient promptly and provide an updated Self-Certification form where any change in circumstances occurs which causes any of the information contained in this form to be incorrect.

\_\_\_\_\_  
Authorised Signature\*:

\_\_\_\_\_  
Print Name(s)\*:

\_\_\_\_\_  
Date: (dd/mm/yyyy):\*

\_\_\_\_\_  
Capacity\*:

## APPENDIX IV

**Northern Trust Investment Funds plc (the “Company”)**

Terms and Conditions of Service for instructions issued to the Administrator via email

## Introduction

If you (hereinafter referred to as the “Investor”) wish to send Northern Trust International Fund Administration Services (Ireland) Limited, (the “Administrator”), instructions in respect of the Shares of Northern Trust Investment Funds plc (the “Fund”) in portable document format (“PDF”) or commonly used equivalent scanned form which is transmitted to the Administrator via email, then the terms as set out below will apply to the Investor’s account.

**IT IS IMPORTANT THAT THE INVESTOR READS THESE TERMS AND CONDITIONS OF SERVICE CAREFULLY.**

By completing the appropriate documentation (e.g. original subscription forms, additional subscription forms, transfer/switch requests or redemption forms) and instructing the Administrator in respect of the Shares of the Fund via email, the Investor will have accepted the following Terms and Conditions of Service.

**A. Procedure for PDF Instructions**

1. The email address to submit PDF instructions is NTAMTAInstructions@ntrs.com. This address is to be solely used for sending PDF instructions via email in respect of the shares in the Fund.
2. The Investor shall ensure that the PDF instruction is signed by properly authorised persons, scanned and attached to a blank email which is addressed to NTAMTAInstructions@ntrs.com.
3. Please ensure that the Investor blank e-mail does not contain any text or non-text items including but not limited to logos.
4. Each blank e-mail sent to the email address specified above may only include one PDF file attachment for all dealing instructions. However, the single PDF file attachment may contain multiple instructions in relation to Shares in more than one Sub-Fund. A blank e-mail with more than one PDF attachment containing dealing instructions, will be rejected by the Administrator.
5. PDF instructions received without the scanned PDF form attached will not be accepted.
6. Upon receipt of an email with the scanned PDF instruction, the Administrator will send the Investor a task number by auto-response.
  - a. The task number acknowledges receipt of the Investor’s instruction.
  - b. The task number is not confirmation of placement of the instruction.
  - c. The Administrator must be in receipt of the instruction prior to the relevant dealing deadline as set out in the Fund’s Prospectus. The Administrator will not be responsible for any delays in receipt.
  - d. If the Investor does not receive a task number by auto response, it is the Investor’s responsibility to contact the Administrator by telephone (details confirmed within the application form) to confirm that the Administrator has received the Investor’s instruction.
7. If the Investor sends the Administrator a PDF TA instruction in respect of the shares in the Fund to a mailbox other than specified above, the Administrator will reject the instruction and/or the deal will not be placed. Notification of rejection may not be given prior to the dealing cut off.
8. In cases where the Investor has supplied the Administrator with a “group” email address, the Administrator will have fully discharged its responsibilities where it has sent any communication to this “group” address.
9. The Investor should not send a duplicate instruction by alternative means to the Administrator as this could lead to a duplicate e.g deals being placed in error.
10. The Investor is not obliged to instruct in this manner.

**B. General Terms and Conditions of Service :**

1. Email is not a secure form of communication and may be subject to interception, interruption, corruption, distortion, non-delivery, loss, may not be confidential, secure or error free and may contain viruses. Using and relying on email involves increased risk of fraud and of miscommunications including those due to a telecommunications system or equipment failure, misdirected communications or illegibility of the instructions or documents and the Investor will bear the risks if the Investor wishes to conduct the Investor’s dealings using email.
2. The Administrator is authorised and instructed to accept and execute any instructions in respect of shares in the Fund given by the Investor in PDF form or by email. The Administrator will rely conclusively upon, and neither the Company nor the Administrator shall incur liability in respect of any action taken upon any instruction believed in good faith to be genuine.
3. Neither the Company nor the Administrator will be responsible or liable for the authenticity of instructions received from the Investor or any authorised person and may rely upon any instruction from any such person representing himself to be a duly authorised person reasonably believed by the Administrator to be genuine.
4. Neither the Company nor the Administrator will accept responsibility or liability of any nature whatsoever arising out of or in connection with instructions given by the Investor in PDF form or by email, including without limitation, the Investor’s use of an incorrect email address, failure of the Investor’s transmission, interception, alteration or corruption of the Investor’s email transmission, non-receipt of the Investor’s electronic instruction, failure of technical infrastructure, error, omission, interruption, deletion, defect, delay in operation or transmission, computer virus, communication line failure, or any allotment, switch or redemption or other action taken in good faith by the Administrator upon any electronic instruction. In addition, neither the Company nor the Administrator will be liable for any failure to act upon electronic instructions due to equipment failure or for any cause that is beyond the control of the Administrator.