

**BAILLIE GIFFORD WORLDWIDE FUNDS PLC (the “Company”)**  
**an umbrella fund with segregated liability between sub-funds**

**ACCOUNT OPENING FORM (UPDATED: 28 July 2023)**

**To:** Brown Brothers Harriman Fund Administration Services (Ireland) Limited,  
30 Herbert Street, Dublin 2, Ireland

Tel Dublin: +353-1-241-7156  
Tel Hong Kong: +852-3971-7156  
Tel Boston: +1-617-310-7156

Fax Dublin: +353-1-241-7157  
Fax Hong Kong: +852-3971-7157  
Fax Boston: +1-617-310-7157

Email: [BBHGlobalTA@bbh.com](mailto:BBHGlobalTA@bbh.com)

**Attn:** Transfer Agency Team

**CHECKLIST FOR COMPLETING THIS FORM**

- Complete sections 1 to 5 and the relevant section of Appendix F (depending on whether you are an entity or an individual)
- Obtain anti-money laundering documents required by Appendix C (the “AML Documentation”)
- Email or fax all completed documentation to the Administrator marked for the attention of the Transfer Agency Team

**1. APPLICATION**

**APPLICATION DETAILS**

We hereby irrevocably:

- (i) apply to subscribe Shares in the Class(es) of the Fund(s)<sup>1</sup> of the Company; and
- (ii) undertake to ensure that subscription monies shall be transferred to the relevant account as specified in Appendix E by the Settlement Date.

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<sup>1</sup> This account opening form is not to be used for application to subscribe for Shares in Baillie Gifford Worldwide Islamic Global Equities Fund. The application form for this Fund is available from Brown Brothers Harriman through the contact details above.

**REGISTRATION DETAILS**

Name of Applicant(s): .....

Entity Type (for institutional/corporate investors only): .....

Main Business Activity (for institutional/corporate investors only): .....

Occupation: (for private individual investors only): .....

Source of Wealth, i.e. aggregation of accumulated wealth:

(please tick multiple boxes if appropriate)

- Inheritance                       Gift                       Sale of Business
- Salary                               Pension                       Investment income
- Sale of assets (please specify)     Lottery                       Other (please specify)

*Further supporting documentation may be requested if deemed necessary to verify the above information<sup>2</sup>.*

Registered Address: .....

Post code: .....

Country.....

Phone number: .....

Fax number: .....

E-mail address: .....

Irish tax reference number of applicant (if relevant): .....

Account Number (if existing Shareholder):.....

Date of Birth/Incorporation: .....

Country of birth (for private individual investors only): .....

Country of citizenship (for private individual investors only):.....

Tax residence (for private individual investors only):.....

Occupation (for private individual investors only):.....

Country of tax residence (for institutional/corporate investors only):.....

<sup>2</sup> The Source of Wealth must be described with enough specificity to reasonably describe how the overall wealth, or net worth, was derived. Pursuant to the source of wealth the Administrator may seek further information. In addition, supporting evidence of same may be required.

**SHAREHOLDER CONTACT DETAILS**

With regard to the account opening please liaise directly with the following contacts:

Main Contact.....

Company.....

Email Address.....

Telephone Number.....

Fax Number.....

Additional Contact.....

Company.....

Email Address.....

Telephone Number.....

Fax Number.....

In addition to the contacts noted above the following contacts should receive the indicated regular reporting.

Additional Contact.....

Company.....

Email Address.....

Telephone Number.....

Fax Number.....

Contract Notes                       Valuation Statements                       Dividends                       All

Additional Contact.....

Company.....

Email Address.....

Telephone Number.....

Fax Number.....

Contract Notes                       Valuation Statements                       Dividends                       All

**REPAYMENT ACCOUNT DETAILS**

Please indicate the name of the bank to which payment, by electronic transfer, should be made by the Administrator (third party instructions will not be accepted). Please note that redemption payments will be settled in the currency of the Share Class in which you invested. Please note that USD payments will not be released unless USD Correspondent Bank Details are provided. Your bank should be able to provide you with these details.

Currency Subscribed/Paid in .....

Bank Name: .....

Bank Address: .....

ABA/ Sort Code: .....

SWIFT: .....

IBAN: .....

Account Name: .....

Account Number: .....

Reference: .....

Intermediary Bank Details: .....

Bank Name: .....

Bank Address: .....

Bank Account Name; .....

SWIFT: .....

IBAN: .....

ABA Number/Bank BIC: .....

**DIVIDEND INSTRUCTIONS**

Dividends in respect of income bearing Classes of Shares will automatically be reinvested in the Fund in respect of which the dividend is declared unless you elect to receive cash. Note that any dividends to be paid will be settled (in the currency of the Share Class in which you invested) by electronic transfer to the bank account(s) specified above unless the Administrator has been notified in writing to the contrary. If you want dividends to be reinvested, you do not need to take any action. If you want dividends to be paid to you, please tick the box below:

I request that dividends are paid into the repayment account (details of which are provided above).

Applicants who are not resident in a Member State and have not verified their identity for the purposes of the Company's anti-money laundering verification requirements by use of an EU passport/official identity should tick section A below. All other applicants should complete section B below or refer to the Administrator, as appropriate.

**Please complete one section only ("A" or "B"). If B is selected, Sections 1 and 2 should be completed:**

**A** We confirm that we are not resident in a Member State and have not verified our identity for the purposes of the Company's anti-money laundering verification requirements by use of an EU passport/official identity;

**OR**

**B** **Section 1:** This Section 1 is to be completed by applicants resident in a Member State who are not natural persons (i.e. persons who do NOT fall within any of the following categories:- individuals; unincorporated bodies; unincorporated partnerships; or any of the foregoing acting as trustee of a trust):

- |  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| (a) Are you a legal person, e.g. an incorporated entity?                     | <input type="checkbox"/> | <input type="checkbox"/> |
| (b) Are your profits taxed under general arrangements for business taxation? | <input type="checkbox"/> | <input type="checkbox"/> |
| (c) Please tick this box if you are a UCITS                                  | <input type="checkbox"/> | <input type="checkbox"/> |

**Section 2:** This Section 2 is to be completed by natural person applicants (i.e. persons who fall within any of the following categories: an individual; an unincorporated body; an unincorporated partnership or any of the foregoing acting as a trustee of a trust) residing in a Member State or who, in completing the Company's anti-money laundering verification requirements, have verified his/her identity by use of a Member State passport/official identity:

(a) Member State in which you are tax resident:

Tax Identification Number ('TIN') issued to you by that Member State:

(b) Is your EU passport or official identity issued by the same Member State that appears in your registered address above?  
**Yes**      **No\*\***

    

*\*\*If you answered **NO** at section 2(b) above please provide a 'certificate of residence for tax' issued by your local taxation authority, otherwise your EU residency will be decided and reported upon the basis of information contained in your passport/official identity card and/or other documentation you have provided for the purposes of satisfying the Company's anti-money laundering verification requirements.*

## **2. RETURN OF VALUES (INVESTMENT UNDERTAKINGS) REGULATIONS, 2013**

Pursuant to the Return of Values (Investment Undertakings) Regulations, 2013, any applicant who is an individual, company or any unincorporated body of persons which are an Irish resident or ordinarily Irish resident must provide the following additional information and documentation:

Tax Identification Number (TIN) / PPS Number (if applicable)	
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Any one of the following additional documents is required to verify the TIN or PPS Number (either a copy or the original is sufficient): P60, P45, P21 Balancing Statement, payslip (where employer is identified by name or tax number), Drug Payment Scheme Card, European Health Insurance Card, Tax Assessment, Tax Return Form, PAYE Notice of Tax Credits, Child Benefit Award Letter/Book, Pension Book, Social Services Card or Public Services Card. In addition, any printed documentation issued by the Irish Revenue Commissioners or by the Department of Social Protection which contains the applicant's name, address and tax reference number will also be acceptable. In the case of joint account holders, the additional documentation is required for each Applicant.

## **3. DECLARATIONS OF RESIDENCE OUTSIDE IRELAND**

Declarations of Non-Residence (and Irish Resident Declarations and Declarations for Exempt Irish Resident Shareholders, if relevant to a particular applicant) are subject to inspection by the Irish Revenue Commissioners and it is a criminal offence to make a false declaration.

To be valid, the account opening 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.

If the account opening 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.

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. Terms used in this declaration are defined in the Prospectus.

**Please tick A or B as appropriate:**

**A. Declaration on own behalf / on behalf of a company (\*delete as appropriate)**

I declare that I am applying for the Shares on my own behalf/on behalf of a company\* and that I am/the company is\* entitled to the Shares in respect of which this declaration is made and that:

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

**B. Declaration as Intermediary**

Note: an "Intermediary" is defined in Appendix A below.

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.

I/We confirm that in the event that I/we, or any person, on whose behalf we hold shares, become(s) resident in Ireland, I/we

will provide you with such information as may be required to comply or withhold tax under the Investment Undertakings Regulations 2013 and if required set up a separate account for any such Irish residents.

No application will be processed until all required information has been provided by the applicant and all anti-money laundering requirements have been satisfied.

Due to anti-money laundering requirements in Ireland, customer due diligence must be completed prior to processing an initial transaction.

All prospective investors should consult with their own advisors regarding the possible implications and classifications of FATCA and the CRS on an investment in the Company.

The Company and the Administrator reserve the right to request additional documents, as necessary, to verify the identity, residency and source of funds/wealth of the applicant(s).

**APPLICANTS WHO ARE IRISH RESIDENT OR EXEMPT IRISH RESIDENT SHOULD CONTACT THE ADMINISTRATOR IMMEDIATELY AS ADDITIONAL REQUIREMENTS (INCLUDING ADDITIONAL DECLARATIONS WHERE APPROPRIATE) MAY BE REQUIRED TO BE COMPLETED.**

**The Company will be required to withhold Irish tax on redemption proceeds, at the applicable rate, unless it has received from the Shareholder the completed documents set out in this Account Opening Form and Appendix C.**

**4. REGULATED FINANCIAL INSTITUTION DECLARATION (COMPLETE A or B AS APPLICABLE)**

**A. Regulated Financial Institution investing on own behalf**

We hereby declare that we are subject to regulations and guidelines which, to the best of our knowledge and understanding, meet or exceed the standards set out under 5<sup>th</sup> EU Money Laundering Directive (Directive (EU) 2018/843) or equivalent laws as applicable under our jurisdiction. Accordingly, we declare that we have appropriate anti-money laundering / client identification policies, procedures and internal controls in place and that these procedures ensure that all underlying beneficial owners of any investment made by us have been identified and verified in full. We confirm that we will keep all relevant identity and source of funds/wealth documentation pertaining to this investment on file for a minimum of five years after the relationship with the Company has ended and we will ensure that we will immediately, upon written request, provide the Administrator with copies of same. We are aware that the Administrator is relying upon this declaration for client due diligence purposes, other than ongoing monitoring.

Regulated Financial Institution Name: .....

Regulated Financial Institution Address: .....

Regulated By: .....

Regulator's Address and Country: .....

Authorised Signatory PRINT NAME: .....

SIGN /EXECUTE: .....

Authorised Signatory PRINT NAME: .....

SIGN /EXECUTE .....

**B. Regulated Financial Institution investing on behalf of a named Client:**

We hereby declare that we are subject to regulations and guidelines which, to the best of our knowledge and understanding, meet or exceed the standards set out under 5<sup>th</sup> EU Money Laundering Directive (Directive (EU) 2018/843) or equivalent laws as applicable under our jurisdiction. Accordingly, we declare that we have appropriate anti-money laundering / client identification and source of funds/wealth policies, procedures and internal controls in place and that these procedures ensure that all underlying beneficial owners of the below named investor have been identified and verified in full. We confirm that we will keep all relevant identity and source of funds/wealth documentation pertaining to this investment on file for a minimum of five years after the relationship with the Company has ended and we will ensure that we will immediately, upon written request, provide the Administrator with copies of same. We are aware that the Administrator is relying upon this declaration for client due diligence purposes, other than ongoing monitoring.

Regulated Financial Institution Name: .....

Full Investor Name: .....

Full Investor Address:.....

Regulated Financial Institution Address: .....

Regulated by: .....



Authorised Signatory PRINT NAME: .....

SIGN /EXECUTE: .....

Authorised Signatory PRINT NAME: .....

SIGN /EXECUTE: .....

Where any one person ultimately owns or controls more than 25% of the above named underlying investor please provide full names and dates of birth of each person below. Where such person is a legal entity, please provide such legal entity's name, registered address, and confirm whether any one person ultimately owns or controls more than 25% of that legal entity (i.e. layer of ownership peel back).

Where no one person ultimately owns or controls more than 25% of the above named underlying investor please tick here:

					<b>YES (please specify nature and extent of beneficial ownership held) / N/A</b>
<b><u>Name</u> <u>Person/Legal</u> Entity 1:</b>		<b><u>Date of</u> <u>Birth/Registered</u> Address:</b>		Does one person ultimately own/control more than 25% of the legal entity?	
<b><u>Name</u> <u>Person/Legal</u> Entity 2:</b>		<b><u>Date of</u> <u>Birth/Registered</u> Address:</b>		Does one person ultimately own/control more than 25% of the legal entity?	
<b><u>Name</u> <u>Person/Legal</u> Entity 3:</b>		<b><u>Date of</u> <u>Birth/Registered</u> Address:</b>		Does one person ultimately own/control more than 25% of the legal entity?	
<b><u>Name</u> <u>Person/Legal</u> Entity 4:</b>		<b><u>Date of</u> <u>Birth/Registered</u> Address:</b>		Does one person ultimately own/control more than 25% of the legal entity?	
<b><u>Name</u> <u>Person/Legal</u> Entity 5:</b>		<b><u>Date of</u> <u>Birth/Registered</u> Address:</b>		Does one person ultimately own/control more than 25% of the legal entity?	

**5. EXECUTION**

**EXECUTION**

First signatory:

Signature of applicant / authorised signatory / seal: ..... (Declarant)

Capacity of applicant or authorised signatory (if applicable): ..... (Declarant)

Date:.....

Second signatory (where required):

Signature of applicant / authorised signatory / seal: ..... (Declarant)

Capacity of applicant or authorised signatory (if applicable): ..... (Declarant)

Date:.....

Joint applicants:

Name: ..... Signature: .....

Name: ..... Signature: .....

Name: ..... Signature: .....

**Notes:**

- 1. By signing this Account Opening Form or authorising the signature of this Account Opening Form by a third party as agent or attorney on your behalf you will, as beneficial owner of the Shares, be deemed to give the confirmations, declarations, undertakings, representations, warranties and indemnities in this Account Opening form (including the relevant Appendices);**
- 2. By signing this Account Opening Form as agent or attorney for or on behalf of a third party (named or otherwise) you represent and warrant in your own name and on your own behalf that you have full power and authority to make this application on behalf of such third party and that this application is duly executed and the terms of it are legal, valid and binding on the underlying third party whom you purport to represent.**

## APPENDIX A

### Terms and Conditions

Unless otherwise defined in this Account Opening Form, all capitalised terms used in this Account Opening Form shall have the same meaning as defined terms in the Prospectus.

Where the subscriber is an individual, all references in this Account Opening Form to 'we', 'us', 'our' and/or 'we are' shall be interpreted as references to 'I', 'me', 'my' and/or 'I am' as the context requires.

The term "Intermediary", as referred to in this Account Opening Form means: a person who (i) carries on a business which consists of, or includes, the receipt of payments from an investment undertaking resident in Ireland on behalf of other persons; and/or (ii) holds shares/units in an investment undertaking on behalf of other persons.

The term "Fund Parties" as referred to in this Account Opening Form means each of the Company, the Manager, the Investment Manager, any sub- investment manager, the Distributor, any sub-distributor, the Administrator and the Depositary.

Applications must be received prior to the Trade Cut-Off Time which is 10.00 a.m. (Irish time) on the relevant Dealing Day. Any application for Shares received after the Trade Cut-Off Time shall be held in abeyance and shall be effective on the next succeeding Dealing Day, subject to anti-money laundering requirements being satisfied (unless you indicate below that a later Dealing Day should apply).

Once this Account Opening Form has been received by Brown Brothers Harriman Fund Administration Services (Ireland) Limited, (the "Administrator"), it is irrevocable and binding on the applicant. An application for Shares may be cancelled or modified only at the discretion of the Company having received a written request for cancellation or modification prior to the Trade Cut-Off Time. Applicants are required to transmit cleared funds representing the subscription monies by wire transfer to the relevant account the details of which are set out in Appendix E so that the monies are received in the Company's account by the Administrator by the Settlement Date. Settlement Date means the date by which funds representing subscription monies in respect of a subscription order must be received by the Administrator which day is, at the latest, 3 Business Days after the relevant Dealing Day or such other day as may be agreed with the Administrator and notified to shareholders. Please note that in certain circumstances, the Company may deem it appropriate to require that cleared funds representing the subscription monies are received in the Company's account by the Administrator by the Trade Cut-Off Time. In circumstances where cleared funds representing the subscription monies are required to be paid by the Trade Cut-Off Time, investors will be notified of this requirement by the Company.

To be valid, the Account Opening Form must be executed by the applicant in an authorised manner. Where there is more than one applicant, each applicant must execute the form. A copy of any relevant supporting documentation evidencing due authorisation must be furnished in support of this Account Opening Form including, for example, any power of attorney, the most recent authorised signatory list and/or a copy of the corporate seal with, where relevant, a list of the names of individuals authorised to apply it.

The provision of this Account Opening Form, the Prospectus and/or any related documents into certain jurisdictions (including, but not limited to, the United States) is or may be restricted by law and therefore persons into whose possession any such documents come should inform themselves about and observe any such restrictions. Failure to comply with any such restrictions may constitute a violation of the securities laws of any such jurisdiction.

Once an application for Shares is accepted by the Company, a contractual relationship is formed between the applicant and the Company by way of this Account Opening Form. This Account Opening Form and the contractual relationship formed by it is governed by Irish law and is subject to the exclusive jurisdiction of the Irish courts.

By signing the account opening form to subscribe for Shares in the Company, each Shareholder is agreeing to provide such information upon request from the Company or its delegate. Shareholders refusing to provide the requisite information to the Company may be reported to the Revenue Commissioners.

**Shareholders should note that some or all of the expenses and the management fee of the Baillie Gifford Worldwide Global Income Growth Fund, the Baillie Gifford Worldwide European High Yield Bond Fund and the Baillie Gifford Worldwide Responsible Global Equity Income Fund may be charged to the capital of the Fund. Thus, on redemptions of holdings Shareholders may not receive back the full amount invested.**

## APPENDIX B

### Representations, Warranties and Indemnities

**By executing this Account Opening Form we hereby represent and warrant that:**

1. we have received and read the current Prospectus and this application is made on the terms of the Prospectus and subject to the Memorandum and Articles of Association of the Company. We hereby acknowledge that, unless otherwise defined in this Account Opening Form, all capitalised terms used herein shall have the same meaning as defined terms in the Prospectus;
2. we have received and read the key investor information document(s) or key information document(s) (KIID(s)) for the Fund(s) and Class(es) to which our subscription relates and we understand and accept the objectives and risks outlined therein. We have regular access to the internet. We have been offered the choice of receiving the KIID on paper and in electronic form by means of a website or by email and hereby specifically consent to receiving the KIID in electronic form by way of email or by accessing the latest version of the document online at the Institutional Investor/Ireland section of [www.bailliegifford.com](http://www.bailliegifford.com) (or such other website address as may be notified to us from time to time). We hereby confirm that we have also been notified electronically of this website address and the place on the website the KIID can be accessed;
3. we have received or accessed the KIID by electronic means. We shall access the KIID by electronic means before making any subsequent and/or future subscriptions for Shares in any Class and/or Fund;
4. where we are acquiring the Shares for or on behalf of any person in our capacity as a sub-distributor of the relevant Distributor, prior to accepting any order for the acquisition of Shares, we will ensure that the investor will be provided with the relevant KIID. Where permitted by applicable law, “provided” shall include informing the investor of the applicable website where the KIID may be obtained, which is the Institutional Investor/Ireland section of <http://www.bailliegifford.com>. We will notify the relevant Distributor that we are acting as a sub-distributor and in that capacity we will (a) provide the relevant Distributor with MiFID II “Target Market” information, specifically details of any complaints received from the underlying investors in relation to the Company’s management of the Funds or otherwise confirmation that the Funds are being distributed in accordance with the Fund’s “Target Market” and details of any distribution outside of the “Target Market”; and (b) negotiate in good faith a separate sub-distribution agreement with the relevant Distributor, in each case as the Manager and the relevant Distributor may reasonably require;
5. we have received and read the MiFID II Ex-Ante Disclosure on Costs and Associated Charges (Cost Disclosure) for the Fund(s) which our subscription relates and we understand the costs and associated charges outlined therein. We have regular access to the internet. We have been offered the choice of receiving the Cost Disclosure on paper and in electronic form by means of a website or by email and hereby specifically consent to receiving the Cost Disclosure in electronic form by way of email or by accessing the latest version of the Cost Disclosure document online at the Institutional Investor/Ireland section of [www.bailliegifford.com](http://www.bailliegifford.com) (or such other website address as may be notified to us from time to time). We hereby confirm that we have also been notified electronically of this website address and the place on the website the Cost Disclosure can be accessed;
6. we are aware of the risks involved in the proposed investment in the Company and of the fact that inherent in such investment is the potential to lose all of the sum invested;
7. we are not a U.S. Person and the Shares hereby applied for are not being acquired directly or indirectly by or on behalf of, or for the account of, a U.S. Person or any person in any other jurisdiction that would be restricted or prohibited from acquiring the Shares. We further confirm that we will notify the Administrator in the event that we become a U.S. Person or such person in any other jurisdiction or hold the Shares on behalf of, or for the account or benefit of, a U.S. Person or such person. We hereby further certify that I/we will not sell, transfer or otherwise dispose of any such Shares, directly or indirectly, to or for the account of any U.S. Person or in the U.S. or to or for the account of any person in such jurisdiction to whom it is unlawful to make such an offer or solicitation. (Please see the section entitled “Selling Restrictions” in the Prospectus for further information.);
8. we are not resident in or nationals of either Russia or Belarus and the Shares hereby applied for are not being

acquired directly or indirectly by or on behalf of, or for the account of, a natural person of Russian or Belarusian nationality or corporate entity based in Russia or Belarus;

9. without prejudice to the generality of paragraph 6 above, we hereby certify that we are not a “Plan” (which term means (1) employee benefit plans that are subject to the United States (“US”) Employee Retirement Income Security Act of 1974, as amended (“ERISA”), or plans, individual retirement accounts and other arrangements that are subject to Section 4975 of the U.S. Internal Revenue Code of 1986, as amended (the “Code”) and (2) plans, individual retirement accounts and other arrangements that are subject to the prohibited transaction provisions of Section 406 of ERISA or Section 4975 of the Code;
10. we shall inform the Company and to keep the same updated as to the status under ERISA or Section 4975 of the Code, each as amended, of the beneficial investor to the investment, and as to any tax withholding or benefit to which an investment may be subject;
11. the Shares are not being acquired and will not be held in violation of any applicable laws;
12. we have such knowledge or experience in financial and business matters as would enable us to properly evaluate the merits and risks of the prospective investment;
13. we will notify the Company or the Administrator in writing of any matter (including but not limited to any proposed change in any applicable law or our constitution or circumstances) which would render any of the confirmations, declarations, undertakings, representations and/or warranties contained in this Account Opening Form untrue subsequent to the date of executing this Account Opening Form. We acknowledge that any changes to the information provided by us in this Account Opening Form must be made in writing to the Administrator and must contain the appropriate number of signatures and all such signatures must be authorised to sign on the account, and pursuant to the Administrator’s standards an original wet ink instruction may be required;
14. the Administrator is authorised and instructed to accept and execute any instructions in respect of this application and the Shares to which it relates given by us in writing or by fax. If instructions are given by us by fax, we acknowledge that the onus is on us to ensure that such instructions are received in legible form, and we undertake to confirm them in writing;
15. in subscribing for Shares, we are not involved in: (i) concealing or disguising any property which is, or which directly or indirectly represents, the proceeds of a criminal activity; or (ii) converting or transferring any property which is, or which directly or indirectly represents, the proceeds of criminal activity for the purpose of avoiding prosecution for an offence;
16. we have complied with all anti-money laundering obligations imposed on us pursuant to applicable anti-money laundering legislation;
17. we do not know of or suspect and have no reason to suspect that any of the subscription monies forwarded by us for Shares is, or directly or indirectly represents, the proceeds of any criminal activity and subscription pursuant to this Account Opening Form is not designed to conceal such proceeds so as to avoid prosecution for an offence or otherwise nor is intended to be applied in such a way as may constitute an offence of financing terrorism under the Criminal Justice (Money Laundering and Terrorist Financing) Acts 2010 - 2021 (as amended);
18. we acknowledge that due to anti-money laundering requirements operating in their respective jurisdictions, each of the Fund Parties may require further identification and information on source of funds/wealth relating to us before the application can be processed or a redemption, transfer of shareholdings, or distribution is made, and the Fund Parties shall each be held harmless and indemnified against any direct loss arising due to the failure to process this application or make a redemption payment, distribution, or process a payment if such information as required has not been provided by us or has been provided in incomplete form and we acknowledge that the Fund Parties may take such steps as each considers appropriate or necessary to discontinue the relationship with an investor where required to do so under applicable law and regulation;
19. the subscription monies forwarded by us for Shares are free from any lien, charge, encumbrance or security interest;
20. we have full power and authority to make this application, this application is duly executed and the terms of it are

legal, valid and binding obligations on us which are enforceable against us;

21. none of the Fund Parties have provided us with advice on whether this application for Shares represents a suitable investment for us;
22. we shall provide the Fund Parties with all information and assistance as may be reasonably required in connection with any applicable legal and regulatory enquiries.
23. (*corporate applicants only*) we are duly incorporated, established or constituted (as the case may be) and validly existing under the laws of the country of its incorporation, establishment or constitution (as the case may be);
24. (*corporate applicants only*) the execution and delivery of this Account Opening Form, the performance and compliance with the terms hereof and the subscription for shares will not result in any breach of, or be in conflict with or constitute a default under any term or provision of our constitutional documents, by-laws or resolutions, any agreement by which we are bound, the securities laws or any other laws applicable to us, including any judgement, decree, order, statute, rule or regulation applicable to us;
25. (*Natural persons only*) I have reached the age of majority under the laws of my country of nationality or domicile.
26. (*Applicants in Italy*) we are a qualified investor. We acknowledge that the shares have only been registered for the offer to Qualified Investors, as defined by Article 34-ter, paragraph 1, letter b of CONSOB Resolution no. 11971 of 14 May 1999, as amended from time to time, and have not been authorised for the offer to the public in Italy. We hereby further certify that we will not sell, transfer or otherwise dispose of any such shares to or for the account of any person in Italy to whom it is unlawful to make such an offer or solicitation.
27. (*Applicants in Israel*) we are an investor that fall within at least one category in each of: (i) the First Schedule of the Israel Securities Law, 1968 (“Sophisticated Investors”); and (ii) the First Schedule of the Investment Advice Law (“Qualified Clients”).

**By signing this Account Opening Form we hereby understand, acknowledge and agree:**

28. that the Company may, at its discretion, on any Dealing Day when there are net subscriptions or net redemptions adjust the Net Asset Value per Share by applying a dilution adjustment to cover actual dealing costs and to preserve the value of the underlying assets of the relevant Fund. The purpose of the dilution adjustment is to protect existing Shareholders from bearing the costs of subscriptions, redemptions or conversions and it is not operated with the intention of deriving a profit for the Company, the Investment Manager or any other party. The application of this dilution adjustment is further described in the Prospectus;
29. that, in selling the Shares to us, the Company is relying on the additional representations and declarations made, information supplied and undertakings given in or in accordance with the Appendices to and any additional documents and/or declarations accompanying this Account Opening Form which must be completed by us where appropriate and we understand, acknowledge and agree that by our execution of this Account Opening Form such Appendices and any additional documents and/or declarations are binding on us;
30. that, in selling the Shares to us, the Company is relying on the confirmations, declarations, representations and warranties made and information supplied in this Account Opening Form to determine that the sale of the Shares to us complies with any applicable laws;
31. that, unless we elect to receive cash, dividends will be automatically reinvested in the Fund in respect of which the dividend is declared;
32. that measures aimed at the prevention of money laundering may require further verification of our identity and/or the source of the subscription monies and/or of any entity(ies) or person(s) on whose behalf the investor is acting, and/or source of wealth and/or source of subscription monies. We acknowledge that Shares will not be issued until such time as the Administrator has received and is satisfied with all the information and documentation requested to verify our

identity and/or source of subscription monies (as set out in Appendix C to this Account Opening Form). We acknowledge that the Administrator and the Company shall be held harmless against any loss arising as a result of such information and documentation not being provided by us. We acknowledge that redemptions will not be paid, distribution payments cannot be released, and transfers of shareholdings will not be processed on non-verified accounts. In order to meet the requirements of Anti-Money Laundering regulations on an ongoing basis it may be necessary to, and the Company and/or the Administrator, acting on its behalf reserves the right to, request further information in the future so as to reaffirm the identity of an Applicant or any of the entity(ies) or person(s) on whose behalf the Applicant is acting and/or the source of subscription monies.;

33. that there is a risk that any delay in providing a signed copy of the Account Opening Form and all documents required in connection with the obligations to prevent money laundering and terrorist financing to the Administrator may result in Shares not being issued on a particular Dealing Day;
34. to the minimum initial investment, minimum subsequent investment and minimum holding amounts set out in the Prospectus;
35. that the Company reserves the right to vary the minimum initial investment and/or minimum subsequent investment and/or minimum holding amounts and may choose to waive these minimum investment requirements if considered appropriate;
36. that the Company reserves the right to refuse applications for Shares from applicants who are resident in or nationals of Russia or Belarus.
37. each of the Fund Parties may take such other steps as each considers appropriate or necessary to discontinue the relationship with a new or existing Shareholder where required to do so under applicable law and regulation;
38. that the confirmations, declarations, undertakings, representations and warranties made in this Account Opening Form are continuous and apply to all subsequent subscriptions for Shares by us in the Company whether this investment is made in our own name or is made on behalf of or for the benefit of another person or corporation;
39. that we shall be deemed to make, on a continuing basis and in respect of all subsequent applications for Shares in the Company, each of the confirmations, declarations, undertakings, representations and warranties contained in this Account Opening Form unless we notify the Company to the contrary in relation to any Shares we may hold or obtain at any time;
40. that the contractual relationship formed by this Account Opening Form shall terminate contemporaneously with our ceasing to hold Shares in any Fund of the Company. Termination will be without prejudice to the completion of transactions already initiated. Termination will not affect accrued rights, indemnities, existing commitments or any contractual provision intended to survive termination and will be without penalty or other additional payment. We shall bear any losses reasonably realised in settling or concluding outstanding transactions and obligations;
41. (*Joint persons only*) that on the death of one of us the Shares for which we hereby apply shall be held in the name of and to the order of the survivor or survivors of us or the executor or administrator of the last survivor;
42. our email address is set out in the section of this Account Opening Form entitled "Registration Details". If an email address is not provided, all communications will be delivered via post to our registered address;
43. we may at any time request a hard copy of the KIID from the Company and/or revoke, in writing or other authorised manner, the consent given to receive the KIID electronically;
44. that subscription monies received by a Fund in advance of the issue of Shares will be held in an Umbrella Cash Account and will be treated as an asset of the relevant Fund. For the avoidance of doubt, such monies will not be held in an account that is subject to Part 7 of the Central Bank (Supervision and Enforcement) Act 2013 (Section 48(1)) Investor Money Regulations 2017. Accordingly, subscribing investors will be unsecured creditors of the relevant Fund with respect to the subscription amount until the corresponding Shares are issued on the relevant Dealing Day. Such investors will not benefit from any appreciation in the Net Asset Value of the Fund or any other Shareholder rights in respect of the subscription amounts (including dividend entitlements) until such time as the Shares are issued;

45. that monies held in an Umbrella Cash Account will be commingled with the assets and liabilities of the other Funds and will be exposed to counterparty risk, the risk of market conditions generally, the Fund's creditors and any other risks affecting the relevant Fund. In the event of an insolvency of a Fund, there is no guarantee that the Fund will have sufficient funds to pay unsecured creditors (including investors entitled to subscription, redemption and dividend payments) (see above) in full;
46. that no interest will be paid on the amounts held in the Umbrella Cash Account prior to the payment of any redemption or dividend proceeds. Any interest earned on the monies in the Umbrella Cash Account will be for the benefit of the relevant Fund and will be allocated to the Fund on a periodic basis for the benefit of the Shareholders at the time of the allocation.

**Indemnities:**

47. We hereby agree to fully indemnify and hold harmless each of the Fund Parties on demand from any claims, demands, proceedings, liabilities, damages, losses, costs, charges and expenses directly or indirectly suffered or incurred by such Fund Party arising as a result of the declarations made herein being incomplete or untrue or as a result of our failure to notify the Company or Administrator of a change in our status which would render the declarations contained herein untrue subsequent to the date of executing this Account Opening Form. We agree immediately to sell or to tender to the Company for redemption Shares held by us in the Company if the purchase or continuing holding of the Shares by us would prejudice the tax or regulatory status of the Company or infringe applicable securities laws.
48. We undertake to ensure that cleared funds are received in the Company's account by the Administrator for value before 10 a.m. on the Settlement Date of the relevant purchase (or by the Trade Cut-off Time, in circumstances where the Company has deemed it appropriate to require that cleared funds reporting the subscription monies are received in the Company's account by the Administrator by the Trade Cut-off Time and notified us of this requirement) and we accept full responsibility for and shall fully indemnify and hold harmless each Fund Party on demand in respect of any claims, demands, proceedings, liabilities, damages, losses, costs, charges and expenses directly or indirectly suffered or incurred by each Fund Party, including without limitation:
  - (i) those associated with the unwinding of transactions and any other remedial actions taken by any Fund Party in response to the circumstances contemplated in this paragraph 42 (including but not limited to the cancellation of Shares);
  - (ii) those associated with the purchase and sale of securities and differences in market value between the purchase and sale prices of securities (including related transaction costs incurred); and
  - (iii) overdraft, bank charges and/or interest (each a "Loss"),

if either (a) cleared funds are not received in the Company's account by the Administrator by 10 a.m. on the Settlement Date (or by the Trade Cut-Off Time, as appropriate) and/or (b) the cleared funds received in the Company's account by the Administrator by 10 a.m. on the Settlement Date (or by the Trade Cut-Off Time, as appropriate) are less than the cleared funds expected in accordance with our or its agent's instructions.

We acknowledge and agree that in the foregoing circumstances (a) and/or (b) the Company or its agents are entitled to unwind transactions as soon as 10 a.m. on the Settlement Date (or by the Trade Cut-Off Time, as appropriate) has passed and/or are entitled to redeem such number of Shares held by us as may be necessary to discharge any Loss that may arise.

49. We hereby fully indemnify the Fund Parties on demand and agree to keep them indemnified, against any loss of any nature whatsoever arising to them as a result of them acting on written instructions from us. The Administrator may rely conclusively upon and shall incur no liability in respect of any action taken upon any notice, consent, request, instructions or other instrument believed, in good faith, to be genuine or to be executed in a properly authorised manner.

We acknowledge that the foregoing indemnities once received (by whatever means of communication, including without limitation fax or e-mail) are irrevocable except at the discretion of the Company.



## APPENDIX C

### Irish Anti-Money Laundering Verification Requirements in accordance with the Criminal Justice (Money Laundering and Terrorist Financing) Acts 2010-2021 (as amended)

**SHARES WILL NOT BE ISSUED UNTIL SUCH TIME AS THE ADMINISTRATOR HAS RECEIVED AND IS SATISFIED WITH ALL THE INFORMATION AND DOCUMENTATION REQUESTED TO VERIFY AN INVESTOR'S IDENTITY AND SOURCE OF FUNDS/WEALTH. REDEMPTION PAYMENTS ,DISTRIBUTION AND TRANSFER OF SHAREHOLDING(S) INSTRUCTIONS WILL NOT BE PROCESSED ON NON-CLEARED/VERIFIED ACCOUNTS.**

Under Irish anti-money laundering legislation, the Company, and or the Administrator acting on behalf of the Company must obtain information to verify the identity, permanent address and/or source of funds and/or source of wealth of any new investor in the Company in accordance with the requirements of the Criminal Justice (Money Laundering and Terrorist Financing) Acts 2010 - 2021 (as amended). In addition, the Company or Manager or Administrator or Investment Manager may require an intermediary that is applying for Shares on behalf of persons (including natural and/or legal persons) to make available verification of identity and source of funds/wealth documents in relation to such persons.

Please note that the documentation requirements set forth hereunder do not necessarily constitute a definitive list<sup>3</sup>. In accordance with the terms of the Prospectus, additional proof of identity and source of funds/wealth documentation may be required from any applicant at the sole discretion of the Administrator, the Manager the Company and/or the Investment Manager.

#### **If a regulated investor:**

- Original account opening form with completion of declaration of non-Irish residency, and bank details
- Proof of regulation for the investor
- Authorised signatory list and / or (as appropriate) power of attorney, copy of the corporate seal with, where relevant, a list of the names of individuals authorised to apply it
- If acting as an intermediary, further documentation will be required

#### **If a retail investor:**

- Original account opening form with completion of declaration of non-Irish residency, and bank details
- Proof of identity with specimen signature
- Proof of valid address document dated not more than 6 months ago

#### **If an institutional investor established as a corporate entity:**

- Original account opening form with completion of declaration of non-Irish residency, and bank details
- Authorised signatory list and / or (as appropriate) power of attorney, copy of the corporate seal with, where relevant, a list of the names of individuals authorised to apply it
- Formation documentation
- Names and addresses of directors
- Certified copies of the passports for directors and authorised signatories
- Identification of beneficiaries owning in excess of 20% of the issued share capital

**Other entity types will require their own unique documentation which will be communicated to an applicant. Such other entity types may include, but are not necessarily limited to, the following:**

- Charities

<sup>3</sup> For an indicative list of investor due diligence documents, please refer to a copy of BBH's Client KYC Guide

- Government entities
- Foundations
- Funds
- Pension Schemes
- Occupational Pension Schemes
- Entities listed on a stock exchange
- Entities based in non-prescribed countries
- Partnerships or Trusts
- Universities
- Nominee Structures

**Certification Requirements**

Please note the Administrator reserves the right to request original wet-ink form (or certified true copy or certified copy form) of the relevant documentation.

## APPENDIX D

### Data Protection and Confidentiality

Shareholders should note that by completing the account opening form they have provided personal information, which may constitute “personal data” within the meaning of the Irish Data Protection Acts 1988 to 2018, the General Data Protection Regulation (Regulation (EU) 2016/679), the EU ePrivacy Directive 2002/58/EC (as amended), the European Communities (Electronic Communications Networks and Services) (Privacy and Electronic Communications) Regulations 2011 and any relevant transposition of, or successor or replacement to, those laws (including, when it comes into force the successor to the ePrivacy Directive) (together, the “Data Protection Legislation”).

Shareholders’ personal data will be used by the Company for the following purposes:

- to manage and administer an investor’s holding in the Company and any related accounts on an ongoing basis in accordance with the contract between the investor and the Company;
- to comply with legal and regulatory obligations applicable to the investor and the Company from time to time including applicable anti-money laundering and counter terrorist financing legislation. In particular, in order to comply with the information reporting regimes set out in Section 891C and Section 891E to Section 891G (inclusive) of the Taxes Consolidation Act 1997 (as amended) and regulations made pursuant to those sections, Shareholders’ personal data (including financial information) may be shared with the Irish Revenue Commissioners. They in turn may exchange information (including personal data and financial information) with foreign tax authorities (including the U.S. Internal Revenue Service and foreign tax authorities located outside the European Economic Area). Please consult the AEOI (Automatic Exchange of Information) webpage on [www.revenue.ie](http://www.revenue.ie) for further information in this regard; and
- to record the telephone calls from investors, shareholders and other individuals to the Company and its agents and service providers for record-keeping, security, quality assurance and training purposes.

Investors’ personal data may be disclosed by the Company to its delegates, professional advisors, service providers, regulatory bodies, auditors, technology providers and any duly authorised agents or related, associated or affiliated companies of the foregoing for the same or related purposes (which includes, without limitation, the Administrator, the Depositary, the Investment Manager, any sub-investment manager, the Distributor and any sub-distributor).

Investors’ personal data may be transferred to countries which may not have the same or equivalent data protection laws as Ireland. If such transfer occurs, the Company is required to ensure that such processing of investors’ personal data is in compliance with Data Protection Legislation and, in particular, that appropriate measures are in place such as entering into model contractual clauses (as published by the European Commission). For more information on the means of transfer of investors’ data or a copy of the relevant safeguards, please contact the Company Secretary, Bradwell Limited, 10 Earlsfort Terrace, Dublin 2, Ireland.

Pursuant to the Data Protection Legislation, Shareholders have a number of rights which may be exercised in respect of their personal data, *i.e.*:

- the right of access to personal data held by the Company;
- the right to amend and rectify any inaccuracies in personal data held by the Company;
- the right to erase personal data held by the Company;
- the right to data portability of personal data held by the Company;
- the right to request restriction of the processing of personal data held by the Company; and
- the right to object to processing of personal data by the Company.

These rights will be exercisable subject to limitations as provided for in the Data Protection Legislation. In certain circumstances it may not be feasible for the Company to discharge these rights, for example because of the structure of the Company or the manner in

which the Shareholder holds Shares in a Fund. Shareholders may make a request to the Company to exercise these rights by contacting the Company Secretary, Bradwell Limited, 10 Earlsfort Terrace, Dublin 2, Ireland.

Please note that personal data may be retained by the Company for the duration of an investor's investment and afterwards in accordance with the Company's legal and regulatory obligations, including but not limited to the Company's record retention policy.

The Company is a data controller within the meaning of the Data Protection Legislation and undertakes to hold any personal information provided by investors in confidence and in accordance with the Data Protection Legislation. For queries, requests or comments in respect of this notice or the way in which the Company uses investors' personal data, please contact the Company Secretary, Bradwell Limited, 10 Earlsfort Terrace, Dublin 2, Ireland. Shareholders have the right to lodge a complaint with the Office of the Data Protection Commissioner if they are dissatisfied with the manner in which their personal data is used by the Company.

We acknowledge and agree that information contained in or provided to us in consequence of the subscription contemplated in this Account Opening Form is confidential. We shall not without the consent of the Company disclose such information or any other information of a confidential nature acquired in consequence of the subscription contemplated in this Account Opening Form, except where: (a) we are bound to disclose such information by law or regulation; (b) it is requested by regulatory authorities; (c) it is disclosed to our advisers where reasonably necessary for the performance of their professional services; or (d) it is disclosed to any of our Associates. In all such circumstances we shall inform the Company of such request for disclosure or actual disclosure as soon as it possible to do so.

## APPENDIX E

### Subscription Account Details

#### For Investments in EUR:

Correspondent Bank - SWIFT CCFRFRPP  
Correspondent Bank- Name HSBC France S.A.  
Beneficiary Bank - SWIFT BBHCUS33  
Beneficiary Bank - IBAN FR7630056000100010000512237  
Beneficiary Bank - Name Brown Brothers Harriman & Co.  
Beneficiary - Account 6248793  
Beneficiary- Name BG WW FDS Ireland Sub/Red Account  
Narrative Please quote your Baillie Gifford Account Number and Trade Ref, where known

#### For Investments in USD:

Intermediary Bank: Citibank N.A. New York  
ABA: 021000089  
Beneficiary Bank: Brown Brothers Harriman, NY  
SWIFT: BBHCUS33  
Bank Account Number: 09250276  
Beneficiary: BG WW FDS Ireland Sub/Red Account  
Account Number: 6248793  
Narrative: Please quote your Baillie Gifford Account Number and Trade Ref, where known

#### For Investments in NZD:

Intermediary Bank: ANZ Bank New Zealand Limited  
SWIFT: ANZBNZ22  
Beneficiary Bank: Brown Brothers Harriman  
SWIFT: BBHCUS33  
Bank Account Number: 200568NZD00001  
Beneficiary: BG WW FDS Ireland Sub/Red Account  
Account Number: 6248793  
Narrative: Please quote your Baillie Gifford Account Number and Trade Ref, where known

#### For Investments in JPY:

Intermediary Bank: Bank of Tokyo - Mitsubishi UFJ Ltd Tokyo  
SWIFT: BOTKJPJT  
Account Name: Brown Brothers Harriman & Co  
Account Number: 6530415103  
Beneficiary Account Number: 6248793  
Beneficiary Account Name: BG WW FDS Ireland Sub/Red Account  
Narrative: Please quote your Baillie Gifford Account Number and Trade Ref, where known

**For Investments in NOK:**

Intermediary Bank: Nordea Bank Norge ASA, Oslo  
SWIFT: NDEANOKK  
Beneficiary Bank: Brown Brothers Harriman & Co  
SWIFT: BBHCUS33  
Bank Account Number: 60010241084  
Beneficiary: BG WW FDS Ireland Sub/Red Account  
Account Number: 6248793  
Narrative: Please quote your Baillie Gifford Account Number and Trade Ref, where known

**For Investments in GBP:**

Intermediary Bank: Barclays Bank plc (Sort Code 20-32-53)  
SWIFT: BARCGB22  
Beneficiary Bank: Brown Brothers Harriman & Co  
SWIFT: BBHCUS33  
Bank Account Number: 53623157  
Beneficiary: BG WW FDS Ireland Sub/Red Account  
Account Number: 6248793  
Narrative: Please quote your Baillie Gifford Account Number and Trade Ref, where known

**For Investments in AUD:**

Intermediary Bank: HSBC Bank Australia Limited  
SWIFT: HKBAAU2S  
Beneficiary Bank: Brown Brothers Harriman  
SWIFT: BBHCUS33  
Bank Account Number: 011798279041  
Beneficiary: BG WW FDS Ireland Sub/Red Account  
Account Number: 6248793  
Narrative: Please quote your Baillie Gifford Account Number and Trade Ref, where known

**For Investments in SEK:**

Intermediary Bank: Skandinaviska Enskilda Banken AB (publ), Stockholm  
SWIFT: ESSESESS  
Beneficiary Bank: Brown Brothers Harriman & Co  
SWIFT: BBHCUS33  
Bank Account Number: 52018513109  
Beneficiary: BG WW FDS Ireland Sub/Red Account  
Account Number: 6248793  
Narrative: Please quote your Baillie Gifford Account Number and Trade Ref, where known

**For Investments in DKK:**

Intermediary Bank: Nordea Bank Danmark A/S  
SWIFT: NDEADKKK  
Beneficiary Bank: Brown Brothers Harriman & Co  
SWIFT: BBHCUS33  
Bank Account Number: 5000401874  
Beneficiary Name: BG WW FDS Ireland Sub/Red Account  
Beneficiary Account Number: 6248793

**For Investments in CHF:**

Intermediary Bank: Credit Suisse AG  
SWIFT: CRESCHZZ 80A  
Beneficiary Bank: Brown Brothers Harriman & Co  
SWIFT: BBHCUS33  
Bank Account Number:  
Beneficiary: BG WW FDS Ireland Sub/Red Account  
Account Number: 6248793  
Narrative: Please quote your Baillie Gifford Account Number and Trade Ref, where known

**For Investments in CAD:**

Intermediary Bank: Bank of Montreal, International Banking Head Office  
ABA: BOFMCAM2  
Beneficiary Bank: Brown Brothers Harriman & Co  
SWIFT: BBHCUS33  
Bank Account Number: 31691035406  
Beneficiary: BG WW FDS Ireland Sub/Red Account  
Account Number: 6248793  
Narrative: Please quote your Baillie Gifford Account Number and Trade Ref, where known

**For Investments in SGD:**

Intermediary Bank: HSBC Limited, Singapore  
SWIFT: HSBCSGSG  
Beneficiary Bank: Brown Brothers Harriman & Co  
SWIFT: BBHCUS33  
Bank Account Number: 141140681001  
Beneficiary: BG WW FDS Ireland Sub/Red Account  
Account Number: 6248793  
Narrative: Please quote your Baillie Gifford Account Number and Trade Ref, where known

**For Investments in HKD:**

Intermediary Bank:	HSBC Hong Kong
SWIFT:	HSBCHKHH
Beneficiary Bank:	Brown Brothers Harriman & Co
SWIFT:	BBHCUS33
Bank Account Number:	002893337001
Beneficiary:	BG WW FDS Ireland Sub/Red Account
Account Number:	6248793
Narrative:	Please quote your Baillie Gifford Account Number and Trade Ref, where known



# FATCA IGA & CRS Self-Certification Entity

Please read before completing this form:

Tax authorities require [FI name] to collect and report certain information about Account Holder's tax residency status.

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

## I. Account Holder Information

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

Legal Entity Name			Country of Incorporation or Organisation		
Permanent Residence Address (if none, Address of Principal Office)					
City/Town	State/Province	Postal Code	Country (do not abbreviate)		
GIIN (if any)			Sponsoring Entity's Name (if entity is a sponsored entity and providing sponsor's GIIN)		

## II. Tax Residence

Please provide details for all jurisdictions in which the Account Holder is resident for tax purposes. If the entity has no residence for tax purposes, enter the country in which its place of effective management is situated.

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

Country of Tax Residence 1	Taxpayer Identification Number 1	TIN Unavailable: <input type="checkbox"/>
Country of Tax Residence 2	Taxpayer Identification Number 2	TIN Unavailable: <input type="checkbox"/>
Country of Tax Residence 3	Taxpayer Identification Number 3	TIN Unavailable: <input type="checkbox"/>

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

I certify the tax residence countries provided represent any countries in which the entity is considered a tax resident.

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

## III. CRS Status

**FINANCIAL INSTITUTION** - A entity that falls into any of the following categories:

- Custodial Institution** - any entity that holds, as a substantial portion of its business, Financial Assets for the account of others. See Annex for definition of "substantial portion".
- Depository Institution** - An entity that accepts deposits in the ordinary course of a banking or similar business.
- Investment Entity** - any Entity that either:
  - primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
    - trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading; ii) individual and collective portfolio management; or iii) otherwise investing, administering, or managing Financial Assets or money on behalf of other persons; OR
    - the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets, if the Entity is managed by a Financial Institution.
- Specified Insurance Company** - any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

### Is the Account Holder a Financial Institution?

If "Yes" complete the Financial Institution certification

Yes

No

If "No" complete the Nonfinancial Entity certification

#### Financial Institution (FI)

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

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

#### Nonfinancial Entity (NFE)

Select the category of NFE which applies to the entity.  
See Annex for definitions of NFE categories. Select only single category.  
If the category is "Passive NFE", then complete the Controlling Persons attachment.

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

## IV. FATCA Status

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

**Specified U.S. Person** - Any U.S. person other than:

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

### Is the Account Holder a U.S. Person?

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

Yes

No

If "No" complete the U.S. Person certification

#### U.S. Person

Is the entity a specified U.S. person?

(See U.S. Person definition above)

Yes Provide a U.S. TIN below.

No

U.S. Taxpayer Identification Number (TIN):

#### Non-U.S. Person

Select a classification that matches your FATCA status:

See Annex for definitions of IGA categories.

Select only a single category.

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

Participating FFI (Provide GIIN in Part I)

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

Deemed-Compliant FFI

Select deemed-compliant category:

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

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

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

Other Deemed-Compliant Category

Nonparticipating FFI

Exempt Beneficial Owner

Direct Reporting NFFE (Provide GIIN in Part I)

Sponsored Direct Reporting NFFE (Provide GIIN and sponsor's name in Part I)

A Start-up Company formed in the past 24 months

Please provide the date of the entity was organised: \_\_\_\_\_

Other Active NFFE (See Annex for other categories)

Passive NFFE (Complete Controlling Persons attachment)

## IV. Data Protection – Customer Information Notice

### Data Protection - Customer Information Notice:

The Common Reporting Standard (CRS), formally referred to as the Standard for Automatic Exchange of Financial Account Information, is an information standard for the automatic exchange of information (AEOI), developed in the context of the Organisation for Economic Co-operation and Development (OECD).

The standard requires that Financial Institutions in participating jurisdictions gather certain information from account holders (and, in particular situations, also collect information in relation to relevant Controlling Persons of such account holders).

Under CRS account holder information (and, in particular situations, information in relation to relevant Controlling Persons of such account holders) is to be reported to the relevant tax authority where the account is held, which, if a different country to that in which the account holder resides, will be shared with the relevant tax authority of the account holder's resident country, if that is a CRS-participating jurisdiction.

Information that may be reported includes name, address, date of birth, place of birth, account balance, any payments including redemption and dividend/interest payments, Tax Residency(ies) and TIN(s).

Further information is available on the OECD website: <http://oecd.org/tax/automatic-exchange/>

And on the Irish Revenue website - <http://www.revenue.ie/en/business/aeoi/>

## V. Declarations and Signature

- I understand that the information supplied by me in this Certification (including any attachments hereto) is covered by the full provisions of the terms and conditions governing my/the Account Holder's relationship with [FI name] setting out how [FI name] may use and share the information supplied by me to [FI name].
- I acknowledge and agree that information contained in this Certification (including any attachments hereto) and information regarding the account(s) set out above may be reported to the tax authorities of the country in which the account is maintained and that those tax authorities or [FI Name] may provide the information to the country or countries in which I/the Account Holder am/is resident for tax purposes.
- I undertake to advise [FI name] promptly of any change in circumstances which causes the information contained herein to become incorrect and to provide [FI name] with a suitably updated Certification and/or attachment within 30 days of such change in circumstances.
- I certify that I am authorised to sign for the Account Holder of all the account(s) to which this form relates.
- I declare that all statements made on this form/in this Certification (including any attachments hereto) are, to the best of my knowledge and belief, true, correct and complete. I agree that I will submit a new certification within 30 days if any information on this form becomes incorrect.

Name of Signer	Signature
Capacity in which Signing	
Date	

markit | Tax Solutions  
**CRS Self-Certification**  
**Controlling Persons Attachment**

Please provide the information requested below on the Account Holder's controlling person(s) if you have indicated that the Account Holder is:  
a) for FATCA purposes a Passive NFFE, or  
b) for CRS purposes a Passive NFE or an investment entity managed by a financial institution with a tax residence in a non-CRS jurisdiction.

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

This attachment is considered an integral part of the self-certification to which it is associated.  
If there is a change in Controlling Persons, please submit an updated attachment within 30 days.

**The Account Holder does not have any Controlling Persons.**

<b>Controlling Person</b>	First Name		Family Name/Surname																		
	Address																				
	City/Town	State/Province	Postal Code	Country (do not abbreviate)																	
	Country of Tax Residence 1			Taxpayer Identification Number 1																	
	Country of Tax Residence 2			Taxpayer Identification Number 2																	
	Country of Tax Residence 3			Taxpayer Identification Number 3																	
	<i>TIN Unavailable Explanation(s) – If any "TIN Unavailable" box is checked, please provide an explanation.</i>			<table border="1"> <tr> <td rowspan="3"><b>Controlling Person Type</b></td> <td><i>Legal Person:</i></td> <td>Ownership</td> <td>Other Means</td> <td colspan="2">Senior Managing Official</td> </tr> <tr> <td><i>Legal Arrangement – Trust:</i></td> <td>Settlor</td> <td>Trustee</td> <td>Protector</td> <td>Beneficiary Other</td> </tr> <tr> <td><i>Legal Arrangement – Other:</i></td> <td>Settlor-Equivalent</td> <td>Trustee-Equivalent</td> <td>Protector-Equivalent</td> <td>Beneficiary-Equivalent Other-Equivalent</td> </tr> </table>			<b>Controlling Person Type</b>	<i>Legal Person:</i>	Ownership	Other Means	Senior Managing Official		<i>Legal Arrangement – Trust:</i>	Settlor	Trustee	Protector	Beneficiary Other	<i>Legal Arrangement – Other:</i>	Settlor-Equivalent	Trustee-Equivalent	Protector-Equivalent
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\*If Account Holder has additional Controlling Persons, provide multiple Controlling Persons attachments.

# FATCA IGA & CRS Self-Certification Individual

**Please read before completing this form:**

Tax authorities require [FI name] to collect and report certain information about its account holders' tax residency status. To enable [FI name] to comply with its obligation to report to the relevant tax authorities, you are required to state the residency for tax purposes of the person or persons identified as the holder(s) of a Financial Account. On this form these persons are cumulatively referred to as the "Account Holder(s)". For joint accounts, each account holder should complete a separate certification.

## I. Account Holder Information

First Name		Family Name/Surname	
Current Residence Address			
City/Town	State/Province	Postal Code	Country (do not abbreviate)
Date of Birth		City/Town of Birth	Country of Birth

## II. Tax Residence

Please provide details for all jurisdictions in which the Account Holder is resident for tax purposes. If you have no residence for tax purposes then enter "none".

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

Country of Tax Residence 1	Taxpayer Identification Number 1	<i>If TIN is unavailable, provide an explanation:</i>
Country of Tax Residence 2	Taxpayer Identification Number 2	<i>If TIN is unavailable, provide an explanation:</i>
Country of Tax Residence 3	Taxpayer Identification Number 3	<i>If TIN is unavailable, provide an explanation:</i>

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

I certify the tax residence countries provided represent any countries in which I am considered a tax resident.

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

### Is the account holder a U.S. person?

A U.S. person includes a U.S. citizen or resident alien of the U.S. (e.g., green card holder) even if residing outside the U.S. See IRS Pub 519 for more information.

Yes  No

If "Yes", the Account Holder's U.S. country of residence and U.S. tax identification number must be provided above.

## III. Declarations and Signature

- I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing my/the Account Holder's relationship with [FI name] setting out how [FI name] may use and share the information supplied by me to [FI name].
- I acknowledge and agree that information contained in this form and information regarding the account(s) set out above may be reported to the tax authorities of the country in which the account is maintained and those tax authorities or [FI Name] may provide the information to the country or countries in which I/the Account Holder am/is resident for tax purposes.
- Where required, I agree to provide a waiver to allow this information to be reported to the competent authorities.
- I undertake to advise [FI name] promptly of any change in circumstances which causes the information contained herein to become incorrect and to provide [FI name] with a suitably updated Certification within 30 days of such change in circumstances.
- I certify that I am the Account Holder (or am authorised to sign for the Account Holder) of all the account(s) to which this form relates.
- I declare that all statements made on this form/in this declaration are, to the best of my knowledge and belief, true correct and complete.

Name of Signer	Signature
Capacity in which Signing (if not signed by account holder)	
Date	