



SERVICE INFORMATION

Investor Due Diligence

Please note that this Service Information is an interpretation by Hauck & Aufhäuser Alternative Investment Services S.A. of Luxembourg laws, circulars and regulations on the fight against money laundering and terrorist financing as amended from time to time. Hauck & Aufhäuser Alternative Investment Services S.A. is not responsible at all for the information below being complete and correct.

Decision-making tree to identify the documents to be supplied:

Which investor category is most applicable to you?											
Individual	Legal entity						Other legal structure				
ref. to section A 1.1	Bank/ Insurance company	Non-bank/ Non-insurance company		Investment fund	Benefit plan	Pension fund/scheme	Collective investment funds/Limited partnership	Foundation	Trust	Authority/ Public institution	
	inside EU/EEA	outside EU/EEA	listed	unlisted	ref. to section A 2.5	ref. to section A 2.6	ref. to section A 2.7	ref. to section A 3.1	ref. to section A 3.2	ref. to section A 3.3	ref. to section A 3.4
	ref. to section A 2.1	ref. to section A 2.2	ref. to section A 2.3	ref. to section A 2.4							



A. Detailed list of the documents required for legitimization of an investor:

1.1 INDIVIDUAL	Original	Certified copy	Copy
Signed subscription agreement (Investor, legal or authorised representative(s)) <i>(Note: ref. to sec. B.4.)</i>	X		
Verification of the status as a “well-informed investor” <i>(Note: ref. to sec. B.3.)</i>		X	
Valid personal ID card, passport or driving licence (incl. recognisable photo and signature)		X	
SELF-CERTIFICATION – INDIVIDUAL (Please use the form attached in Annex 1.1)	X		
<u>In case of a power of attorney:</u> Power of attorney (Please use the form attached in Annex 2) <u>and</u> Valid personal ID cards, passports or driving licenses (incl. recognisable photo and signature) of the authorised persons	X	X	
In order to be compliant with the legal and regulatory requirements, we explicitly reserve the right to request further know-your-customer documentation.			

2.1 LEGAL ENTITY – Bank/Insurance company <u>inside</u> EU/EEA (including Switzerland)			Original	Certified copy	Copy
Signed subscription agreement (legal representative(s) or authorised representative(s)) <i>(Note: ref. to sec. B.4.)</i>			X		
SELF-CERTIFICATION – LEGAL ENTITY (Please use the form attached in Annex 1.2)			X		
<i>(Note: Section 6: „Controlling persons and/or beneficial owners“ does not have to be completed)</i>					
The identification and verification of the identity of this type of legal entity is performed on 2 / 3 rd) levels based on the signed subscription agreement:					
1. Legal entity 2. Legal representative(s) of the legal entity [rd) optional for insurance: 3. Guarantee Assets Trustee]					
1 st level	Legal entity	Current commercial register extract <i>(not older than 3 months at subscription date)</i>		X	
		Last published annual report			X
		Certificate of approval from the local supervisory authority			X
2 nd level	Legal representative(s) of the legal entity	Current signature list of all persons authorised to sign <u>and</u> valid personal ID cards, passports or driving licenses (incl. recognisable photo and signature) of the appearing persons		X X	
		[rd) optional for insurance company]		X	
3 rd level	Guarantee Assets Trustee	Certificate from the local supervisory authority (nature of trusteeship) <u>and</u> valid personal ID, passports or driving licenses (incl. recognisable photo and signature) of the appearing persons		X X	
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2.2 LEGAL ENTITY – Bank/Insurance company <u>outside</u> EU/EEA			Original	Certified copy	Copy
Signed subscription agreement (legal representative(s) or authorised representative(s)) <i>(Note: ref. to sec. B.4.)</i>			X		
SELF-CERTIFICATION – LEGAL ENTITY (Please use the form attached in Annex 1.2) <i>(Note: Section 6: „Controlling persons and/or beneficial owners“ <u>has to be completed</u>)</i>			X		
The identification and verification of the identity of this type of legal entity is performed on 2 levels based on the signed subscription agreement: 1. Legal entity 2. Legal representative(s) of the legal entity					
1 st level	Legal entity	Current commercial register extract (<i>not older than 3 months at subscription date</i>)		X	
		Last published annual report			X
		Certificate of approval from the local supervisory authority			X
2 nd level	Legal representative(s) of the legal entity	Current signature list of all persons authorised to sign <u>and</u> valid personal ID cards, passports or driving licenses (incl. recognisable photo and signature) of the appearing persons		X X	
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2.3 LEGAL ENTITY – Non-bank/Non-insurance company – listed			Original	Certified copy	Copy
Signed subscription agreement (legal representative(s) or authorised representative(s)) <i>(Note: ref. to sec. B.4.)</i>			X		
SELF-CERTIFICATION – LEGAL ENTITY (Please use the form attached in Annex 1.2) <i>(Note: Section 6: „Controlling persons and/or beneficial owners“ <u>does not have to be completed</u>)</i>			X		
The identification and verification of the identity of this type of legal entity is performed on 2 levels based on the signed subscription agreement: 1. Legal entity 2. Legal representative(s) of the legal entity					
1 st level	Legal entity	Current commercial register extract (<i>not older than 3 months at subscription date</i>)		X	
		Last published annual report			X
		If the listed company's operations in the financial sector includes the management of third-party funds, it is necessary to provide the certificate of approval from the local supervisory authority.			X
2 nd level	Legal representative(s) of the legal entity	Current signature list of all persons authorised to sign <u>and</u> valid personal ID cards, passports or driving licenses (incl. recognisable photo and signature) of the appearing persons		X X	
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2.4 LEGAL ENTITY – Non-bank/Non-insurance company – unlisted			Original	Certified copy	Copy
Signed subscription agreement (legal representative(s) or authorised representative(s)) <i>(Note: ref. to sec. B.4.)</i>			X		
SELF-CERTIFICATION – LEGAL ENTITY (Please use the form attached in Annex 1.2)			X		
<i>(Note: Section 6: „Controlling persons and/or beneficial owners“ has to be completed)</i>					
The identification and verification of the identity of this type of legal entity is performed on 3 levels based on the signed subscription agreement: 1. Legal entity 2. Legal representative(s) of the legal entity 3. Beneficial owner(s) of the legal entity					
1 st level	Legal entity	Current commercial register extract <i>(not older than 3 months at subscription date)</i>		X	
		Current articles of incorporation/statutes/partnership agreement (or equivalent formation documents in line with legal form)		X	
2 nd level	Legal representative(s) of the legal entity	Valid personal ID cards, passports or driving licenses (incl. recognisable photo and signature) of the appearing persons		X	
3 rd level	Beneficial owner(s) of the legal entity	List of all shareholders/unit holders including disclosure of the participation rate at the time of subscription		X	
		<u><i>Please note the information on identifying the beneficial owner in section B.5.</i></u> Valid personal ID cards, passports or driving licenses (incl. recognisable photo and signature) of the relevant persons		X	
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2.5 LEGAL ENTITY – Investment fund			Original	Certified copy	Copy
Signed subscription agreement (legal representative(s) or authorised representative(s)) <i>(Note: ref. to sec. B.4.)</i>			X		
SELF-CERTIFICATION – LEGAL ENTITY (Please use the form attached in Annex 1.2)			X		
<i>(Note: Section 6: „Controlling persons and/or beneficial owners“ <u>has to be completed</u>)</i>					
The identification and verification of the identity of this type of legal entity is performed on 3 levels based on the signed subscription agreement					
1. Investment fund 2. Legal representative(s) of the investment fund (e.g. SICAR/SICAF/SICAV) 3. Beneficial owner(s) of the investment fund					
1 st level	Investment fund	Current commercial register extract <i>(not older than 3 months at subscription date)</i>		X	
		Current articles of incorporation/statutes (or equivalent formation documents in line with legal form)		X	
		Current prospectus			X
		Certificate of approval from the local supervisory authority			X
2 nd level	Legal representative(s) of the investment fund	Current signature list of all persons authorised to sign <u>and</u> valid personal ID cards, passports or driving licenses (incl. recognisable photo and signature) of the appearing persons		X	
				X	
3 rd level	Beneficial owner(s) of the investment fund	Current and signed register of shares (or equivalent register in line with legal form)			X
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2.6 LEGAL ENTITY – Benefit plan (“in German: Versorgungswerk”)			Original	Certified copy	Copy
Signed subscription agreement (legal representative(s) or authorised representative(s)) (Note: ref. to sec. B.4.)			X		
SELF-CERTIFICATION – LEGAL ENTITY (Please use the form attached in Annex 1.2)			X		
(Note: Section 6: „Controlling persons and/or beneficial owners“ <u>does not have to be completed</u>)					
The identification and verification of the identity of this type of legal entity is performed on 2 levels based on the signed subscription agreement: 1. Benefit plan 2. Legal representative(s) of the benefit plan					
1 st level	Benefit plan	Current articles of incorporation/statutes (or equivalent formation documents) <u>and</u> (if available) legal decree/respective law for the establishment of the benefit plan		X	
2 nd level	Legal representative(s) of the benefit plan	Current signature list of all persons authorised to sign <u>and</u> valid personal ID cards, passports or driving licenses (incl. recognisable photo and signature) of the appearing persons		X	X
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2.7 LEGAL ENTITY – Pension fund/scheme (“in German: Pensionsfonds/-kasse”)			Original	Certified copy	Copy
Signed subscription agreement (legal representative(s) or authorised representative(s)) (Note: ref. to sec. B.4.)			X		
SELF-CERTIFICATION – LEGAL ENTITY (Please use the form attached in Annex 1.2)			X		
(Note: Section 6: „Controlling persons and/or beneficial owners“ <u>does not have to be completed</u>)					
The identification and verification of the identity of this type of legal entity is performed on 2 levels based on the signed subscription agreement: 1. Pension fund/scheme 2. Legal representative(s) of the pension fund/scheme					
1 st level	Pension fund/scheme	Current articles of incorporation/statutes (or equivalent formation documents)		X	
		Last published annual report			X
		(if available) Certificate of approval from the local supervisory authority			X
2 nd level	Legal representative(s) of the Pension fund/scheme	Current signature list of all persons authorised to sign <u>and</u> valid personal ID cards, passports or driving licenses (incl. recognisable photo and signature) of the appearing persons		X	
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3.1 OTHER LEGAL STRUCTURE – Collective investment fund/Limited partnership			Original	Certified copy	Copy
Signed subscription agreement (legal representative(s) or authorised representative(s)) <i>(Note: ref. to sec. B.4.)</i>			X		
SELF-CERTIFICATION – LEGAL ENTITY (Please use the form attached in Annex 1.2)			X		
<i>(Note: Section 6: „Controlling persons and/or beneficial owners“ has to be completed)</i>					
The identification and verification of the identity of this type of legal structure is performed on 3 / 4 ^{*)} levels based on the signed subscription agreement:					
1. Management company/General partner 2. Legal representative(s) of the management company/general partner					
3. [^{*)} Optional: Collective investment fund/Limited partnership] 4. Beneficial owner(s) of the collective investment fund/limited partnership					
1 st level	Management company/ General partner	Current commercial register extract <i>(not older than 3 months at subscription date)</i>		X	
		Current articles of incorporation/statutes/limited partnership (or equivalent formation documents) <u>and</u>		X	
		(if available) Certificate of approval from the local supervisory authority			X
2 nd level	Legal representative(s) of the management company/General partner	Current signature list of all persons authorised to sign <u>and</u>		X	
		valid personal ID cards, passports or driving licenses (incl. recognisable photo and signature) of the appearing persons		X	
3 rd level	[^{*)} Optional]	Collective investment fund	Current prospectus with management regulations		X
		Limited partnership	Current commercial register extract <i>(not older than 3 months at subscription date)</i>		X
			Current partnership agreement (or equivalent formation documents in line with legal form)		
		(if available) Current prospectus			X
4 th level	Beneficial owner(s) of the collective investment fund/Limited partnership	Current and signed register of shares of the special assets (or equivalent register in line with legal form)			X
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3.2 OTHER LEGAL STRUCTURE – Foundation			Original	Certified copy	Copy
Signed subscription agreement (legal representative(s) or authorised representative(s)) <i>(Note: ref. to sec. B.4.)</i>			X		
SELF-CERTIFICATION – LEGAL ENTITY (Please use the form attached in Annex 1.2)			X		
<i>(Note: Section 6: „Controlling persons and/or beneficial owners“ <u>has to be completed</u>)</i>					
The identification and verification of the identity of this type of legal structure is performed on 3 levels based on the signed subscription agreement: 1. Foundation 2. Legal representative(s) of the foundation 3. Beneficial owner(s) of the foundation					
1 st level	Foundation	Deed of foundation <u>and</u> (if available) supplementary foundation deed(s)/by-laws (if available) Actual extract from the foundation register <u>or</u> confirmation of the existence of the foundation by the supervisory authority		X X X	
2 nd level	Legal representative(s) of the foundation	Current signature list of all persons authorised to sign <u>and</u> valid personal ID cards, passports or driving licenses (incl. recognisable photo and signature) of the appearing persons		X X	
3 rd level	Beneficial owner(s) of the foundation	<u>Please note the information on identifying the beneficial owner in section B.5.</u> Valid personal ID cards, passports or driving licenses (incl. recognisable photo and signature) of the relevant persons		X	
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3.3 OTHER LEGAL STRUCTURE – Trust			Original	Certified copy	Copy
Signed subscription agreement (legal representative(s) or authorised representative(s)) <i>(Note: ref. to sec. B.4.)</i>			X		
SELF-CERTIFICATION – LEGAL ENTITY (Please use the form attached in Annex 1.2) <i>(Note: Section 6: „Controlling persons and/or beneficial owners“ <u>has</u> to be completed for each party, i.e. for the Trustee as well as for the Settlor, the Protector and for each Future beneficiary(ies))</i>			X		
The identification and verification of the identity of this type of legal structure is performed on 4 / 5 ^{*)} levels based on the signed subscription agreement: 1. Trust 2. Legal representative(s) of the trust 3. Settlor(s) of the trust 4. [^{*)} Optional: Protector(s) of the trust] 5. Future beneficiary(ies) of the trust					
1 st level	Trust	Deed of Trust / Trust agreement <u>and</u> (if available) associated supplements or by-laws		X X	
2 nd level	Legal representative(s) (Trustee) of the trust	Current signature list of all persons authorised to sign <u>and</u> valid personal ID cards, passports or driving licenses (incl. recognisable photo and signature) of the appearing persons		X X	
3 rd level	Settlor(s) of the trust	(if available) Valid personal ID cards, passports or driving licenses (incl. recognisable photo and signature) of the appearing persons		X	
4 th level	[^{*)} Optional] Protector of the trust	Valid personal ID cards, passports or driving licenses (incl. recognisable photo and signature) of the appearing persons		X	
5 th level	Future beneficiary(ies) of the trust	Valid personal ID cards, passports or driving licenses (incl. recognisable photo and signature) of the relevant persons Note: If future beneficiary(-ies) at the time of subscription are not fully designated, they will be legitimized based on before mentioned documents, after clear determination of being a Future beneficiary.		X	
In order to be compliant with the legal and regulatory requirements, we explicitly reserve the right to request further know-your-customer documentation.					

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3.4 OTHER LEGAL STRUCTURE – Authority/ Public institution	Original	Certified copy	Copy
Signed subscription agreement (legal representative(s) or authorised representative(s)) <i>(Note: ref. to sec. B.4.)</i>	X		
SELF-CERTIFICATION – LEGAL ENTITY (Please use the form attached in Annex 1.2) <i>(Note: Section 6: „Controlling persons and/or beneficial owners“ <u>does not</u> have to be completed)</i>	X		
Current list of all representatives incl. stamp from the authority or public institution, signature specimen <u>and</u> valid personal ID cards, passports, or driving licenses (incl. recognisable photo and signature) of the appearing persons	X	X	
In order to be compliant with the legal and regulatory requirements, we explicitly reserve the right to request further know-your-customer documentation.			

B. Frequently asked questions

1. How can you provide Hauck & Aufhäuser Alternative Investment Services S.A. with documents?

Central e-mail address: INVESTORS@hauck-aufhaeuser.lu

Postal address: Hauck & Aufhäuser Alternative Investment Services S.A.
1c, rue Gabriel Lippmann
5365 Munsbach
Grand Duchy of Luxembourg

Please use the central e-mail address to provide documents for preliminary audit purposes regarding the completeness of the documents and to ask your questions. Please send all the originals and/or certified copies to the postal address, ideally by courier. Please provide us with the tracking-number of your shipping order (if available).

2. Where can I find the latest version of the Service Information including the supported templates available?

The latest version of the Service Information including all supported templates is available on: www.hauck-aufhaeuser.com

3. Who is regarded as being a well-informed investor within the meaning of the law relating to specialised investment funds (SIF) or investment company in risk capital (SICAR), and which additional documentation requirements can result from this?

Within the meaning of the above mentioned laws, a well-informed investor shall be an institutional investor, a professional investor or any other investor who meets the following conditions:

- a) he has confirmed in writing that he adheres to the status of well-informed investor, **and**
- b) (i) he invests a minimum of EUR 125,000 in the specialised investment fund (SIF) or the investment company in risk capital (SICAR); **or**
 - (ii) he has been subject to an assessment made by a credit institution within the meaning of Directive 2006/48/EC, by an investment firm within the meaning of Directive 2004/39/EC or by a management company within the meaning of Directive 2009/65/EC certifying his expertise, his experience and his knowledge in adequately appraising an investment in the SIF or in SICAR.

These conditions do not apply to directors and other persons taking part in the management of SIFs/SICARs.



4. Which requirements exist for subscriptions for account of a third party?

If an individual / legal person subscribes for account of a third party, each individual / legal person of the third party has to be identified and verified as well. Documents listed in section A have to be submitted.

The identification and verification of the beneficial owner is not necessary in case of a subscription for account of a third party and performed by:

- Credit or financial institute, in accordance with the amended Law of 12 November 2004 on combating money laundering and the financing of terrorism in terms of article (3) of the directive 2005/60/EU from a different member state or
- From a third country which imposes obligations, which are equal to the obligations imposed by the amended Law of 12 November 2004 on combating money laundering and the financing of terrorism in terms of the directive 2005/60/EU and are supervised for compliance with those requirements.

5. Who is the beneficial owner of a legal entity / other legal structure?

<p>In the case of legal entities, beneficial owners are (Amended Law of 12 November 2004 Title I, Chapter. 1, Art. 1, margin note 7a in connection with Financial Action Task Force (FATF) recommendations from 2016; applicable to all cases <u>with the exception of the cases of section A 3.2 & A 3.3</u>):</p>	<p>In the case of other legal structure, beneficial owners are (Amended Law of 12 November 2004 Title I, Chapter. 1, Art. 1, margin note 7b; only applicable to the cases of section A 3.2 & A 3.3):</p>
<p>i) Any <u>natural person</u> who ultimately owns or controls a legal entity through direct or indirect ownership or control over a sufficient percentage of the shares or voting rights in that legal entity, including through bearer share holdings, other than a company listed on a regulated market that is subject to disclosure requirements consistent with Community legislation or subject to equivalent international standards; a percentage of more than 25% shall be deemed sufficient to meet this criterion;</p> <p>or</p> <p>ii) In case that no natural person as per paragraph i) has been identified, any <u>natural person</u> who otherwise exercises control of a legal entity.</p> <p>or</p> <p>iii) In case that no natural person as per paragraph i) and ii) has been identified, any natural person who otherwise exercises control over the management of a legal entity.</p>	<p>i) Where the <u>future beneficiaries</u> have already been determined, any natural person who is the beneficiary of 25% or more of the property of a legal arrangement or entity;</p> <p>or</p> <p>ii) Where the individuals that benefit from the legal arrangement or entity have yet to be determined, the <u>group of natural persons</u> in whose main interest the legal arrangement or entity is set up or operates;</p> <p>or</p> <p>iii) <u>any natural person</u> who exercises control over 25% or more of the property of a legal arrangement or entity.</p>
<p>Note: <i>Personal data regarding the beneficial owner(s) must be completely declared within the form attached in Annex 1.2 SELF-CERTIFICATION – LEGAL ENTITY (Section 6: „Controlling persons and/or beneficial owners“).</i></p>	



6. Who may perform certification or confirmation?

Accepted Luxembourg third parties

(Amended Law of 12 November 2004, Title I, Chapter. 2, Art. 3-3)

1. **Credit institutions** and other **professionals of the financial sector (PFS)** licensed or authorised to exercise their activities in Luxembourg in accordance with the law of 5 April 1993 on the financial sector as amended;
2. **Insurance companies** licensed or authorised to exercise their activities in Luxembourg in accordance with the law of 6 December 1991 on the insurance sector, as amended;
3. **Undertakings for collective investment and investment companies in risk capital (SICAR)**, which market their units or shares and to which the law of 20 December 2002 relating to undertakings for collective investments, as amended, or the law of 13 February 2007 on specialised investment funds or the law of 15 June 2004 relating to the investment company in risk capital (SICAR) applies;
4. **Management companies** under the law of 20 December 2002 as amended on undertakings for collective investment which market units/shares of UCIs or perform additional or auxiliary activities within the meaning of the law of 20 December 2002 as amended relating to undertakings for collective investment;
5. **Auditors**, within the meaning of the law of 28 June 1984 on the organisation of the profession of company auditors, as amended;
6. **Notaries**, within the meaning of the law of 9 December 1976 on the organisation of the profession of notaries, as amended; or
7. **Lawyers**, within the meaning of the law of 10 August 1991 on the legal profession, as amended when acting in the cases listed in Article 2 (1) 12. (a) to (c) of the law of 12 November 2004 as amended.

Accepted third parties from other member states of the European Union / the European Economic Area

(Amended Law of 12 November 2004, Title I, Chapter. 2, Art. 3-3)

1. **Banks and financial institutions** of other Member States as defined in Article 3 of Directive 2005/60/EU;
2. Persons (legal entities or natural persons as part of performing their professional activities) from other member countries as defined in Article 2 (1) No. 3 a) to c) of the Directive 2005/60/EU, i.e.
 - i. **Auditors, external accountants and tax advisers**;
 - ii. **Notaries and other independent legal professionals**, when they participate, whether by acting on behalf of and for their client in any financial or real estate transaction, or by assisting in the planning or execution of transactions for their client concerning the: i) buying and selling of real property or business entities; ii) managing of client money, securities or other assets; iii) opening or management of bank, savings or securities accounts; iv) organisation of contributions necessary for the creation, operation or management of companies; v) creation, operation or management of trusts, companies or similar structures;
 - iii. **Service providers for companies and trusts** that are not already covered by points ii) and iii) above.

These third parties must meet all of the following conditions:

1. They are subject to mandatory professional **registration**, recognised by law;
2. They apply **customer due diligence and record keeping requirements** as laid down in Directive 2005/60/EU; and
3. They are **subject to the supervision** that is equivalent to the supervision included in Chapter V Section 2 of Directive 2005/60/EU.

**Accepted third parties of third countries (not member states of the European Union / the European Economic Area)
(Amended Law of 12 November 2004 Title I, Chapter. 2, Art. 3-3)**

The customer due diligence measures can also be performed by institutes or persons listed as “recognised third parties from other member states of the European Union or the European Economic Community”.

These third parties from other countries must meet all of the following conditions:

1. They are subject to mandatory **professional registration**, recognised by law;
2. They apply customer **due diligence and record keeping requirements** as laid down in Directive 2005/60/EU; and
3. They are **subject to the supervision** that is equivalent to the supervision included in Chapter V Section 2 of Directive 2005/60/EU.

7. In what language documents are accepted by Hauck & Aufhäuser Alternative Investment Services S.A.?

All documents can be submitted in the following languages only: German/English/French/Luxembourgish. For all other languages, a translation must be submitted from an accredited translator who certifies that the “translation is correct and complete”.

8. After legitimation, how can I make changes to personal data, for example changes of name, address, bank account details, within the ownership structure or of a power of attorney issued?

Please use the form attached in Annex 1.1 (SELF-CERTIFICATION – INDIVIDUAL) or in Annex 1.2 (SELF-CERTIFICATION – LEGAL ENTITY) in order to meet the obligation to inform us about changes of personal data in a timely manner. Unless you have provided any change of your personal data, Hauck & Aufhäuser Alternative Investment Services S.A. assumes that there has not been any change with regard to the personal data during the course of the business relationship. Upcoming banking fees due to payments on outdated data can be borne by the investor concerned. Furthermore you will be contacted independent of the reason, provided that this is with the legal and regulatory requirements.

9. From which date can I expect to receive proceeds from my investment or dispose of my units?

Subject to any resolutions under company law that may be required, payments, distributions, redemptions/redemption proceeds and share transfers are only possible as soon as all documents are available, at the Transfer Agent and Registrar in the appropriate form, as prescribed to identify and verify the identity of the natural persons and/or legal entities, the beneficial owner(s), the legal representative(s) and the authorised person(s).

Until completion of the identification and verification of the identity of each investor using the documents listed/mentioned in section A for the respective category of investors, the position within the share-/unit holder register is blocked for the transactions mentioned above.

10. What aspects must be taken into account with regard to my ingoing payments according to my subscription agreement?

Please ensure that all payments to the relevant investment, that you will usually make based on a separate letter (“Capital Call Notice”), are made from a bank account held in your name, i.e., in the name of the investor listed with the Transfer Agent and Registrar. Otherwise detailed information must be provided on the economic or legal background to the payment by a “third party” and, if necessary, also documents to identify and verify the identity of the “third party”.

In addition, please ensure that all these payments are made “free of charges”, so that the payment obligation entered into as per the subscription agreement or the amounts drawn in the individual letters are received without deductions in the bank account of the respective investment.

11. What aspects must be taken into account with regard to the subscription of shares by a married couple?

Should you wish the registration on behalf of a married couple in the share-/unit holder register, the Transfer Agent and Registrar has to receive the form attached in Annex 3 (ADDITIONAL DECLARATION FOR MARRIED COUPLE).

12. What aspects must be taken into account with regard to the subscription of shares on behalf of an underaged child?

Should you wish the registration on behalf of an underaged child in the share-/unit holder register, the Transfer Agent and Registrar has to receive documentary evidence of the power of attorney on child custody.

13. Who should I contact if I require detailed information or additional explanation relating FATCA/CRS?

In case of individual questions relating the classification, the filling of the templates or their consequences, please contact your tax advisor.

C. Glossary (CRS)

Note: These are selected summaries of defined terms provided to assist you with the completion of this form. Further details can be found within the OECD “Common Reporting Standard for Automatic Exchange of Financial Account Information” (the “CRS”), the associated “Commentary” to the CRS, and domestic guidance. This can be found at the OECD automatic exchange of information portal. If you have any questions then please contact your tax adviser or domestic tax authority.

„Account Holder“

The “Account Holder” is the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. This is regardless of whether such person is a flow-through Entity. Thus, for example, if a trust or an estate is listed as the holder or owner of a Financial Account, the trust or estate is the Account Holder, rather than the trustee or the trust’s owners or beneficiaries. Similarly, if a partnership is listed as the holder or owner of a Financial Account, the partnership is the Account Holder, rather than the partners in the partnership. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account, and such other person is treated as holding the account.

„Active NFE“

A NFE is an Active NFE if it meets any of the criteria listed below. In summary, those criteria refer to:

- active NFEs by reason of income and assets;
- publicly traded NFEs;
- Governmental Entities, International Organisations, Central Banks, or their wholly owned Entities;
- holding NFEs that are members of a nonfinancial group;
- start-up NFEs;
- NFEs that are liquidating or emerging from bankruptcy;
- treasury centres that are members of a nonfinancial group; or
- non-profit NFEs.

An entity will be classified as Active NFE if it meets any of the following criteria:

- a) less than 50% of the NFE’s gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- b) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- c) the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- d) substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
- e) the NFE is not yet operating a business and has no prior operating history, (a “ start-up NFE”) but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
- f) the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- g) the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or

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

Note: Certain entities (such as U.S. Territory NFFEs) may qualify for Active NFFE status under FATCA but not Active NFE status under the CRS.

„Control“

“Control” over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g. 25%)) in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person(s) is/are identified as exercising control of the Entity through ownership interests, then under

„Controlling Person(s)“

“Controlling Person(s)” are the natural person(s) who exercise control over an entity. Where that entity is treated as a Passive Non-Financial Entity (“Passive NFE”) then a Financial Institution is required to determine whether or not these Controlling Person(s) are Reportable Person(s). This definition corresponds to the term “beneficial owner” described in Recommendation 10 and the Interpretative Note on Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).

In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, or any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). Under the CRS the settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, are always treated as Controlling Person(s) of a trust, regardless of whether or not any of them exercises control over the activities of the trust.

Where the settlor(s) of a trust is an Entity then the CRS requires Financial Institutions to also identify the Controlling Person(s) of the settlor(s) and when required report them as Controlling Person(s) of the trust. In the case of a legal arrangement other than a trust, “Controlling Person(s) means person(s) in equivalent or similar positions.

„Custodial Institution“

The term “Custodial Institution” means any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others. This is where the Entity’s gross income attributable to the holding of Financial Assets and related financial services equals or exceeds 20% of the Entity’s gross income during the shorter of:

- i. the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or
- ii. the period during which the Entity has been in existence.

„Depository Institution“

The term “Depository Institution” means any Entity that accepts deposits in the ordinary course of a banking or similar business.

SERVICE INFORMATION

Investor Due Diligence

„FATCA“

FATCA stands for the U.S. provisions commonly known as the Foreign Account Tax Compliance Act, which were enacted into U.S. law as part of the Hiring Incentives to Restore Employment (HIRE) Act on March 18, 2010. FATCA creates a new information reporting and withholding regime for payments made to certain non-U.S. financial institutions and other non-U.S. entities.

„Entity“

The term “Entity” means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation. This term covers any person other than an individual (i.e. a natural person).

„Financial Institution“

The term “Financial Institution” means a “Custodial Institution”, a “Depository Institution”, an “Investment Entity”, or a “Specified Insurance Company”. Please see the relevant domestic guidance and the CRS for further classification definitions that apply to Financial Institutions.

„Investment Entity“

The term “Investment Entity” includes two types of Entities:

- (i) an Entity that 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;
 - Individual and collective portfolio management; or
 - Otherwise investing, administering, or managing Financial Assets or money on behalf of other person(s).

Such activities or operations do not include rendering non-binding investment advice to a customer.

- (ii) The second type of “Investment Entity” (“Investment Entity managed by another Financial Institution”) is any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets where the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity.

„Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution“

The term “Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution” means any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets if the Entity is (i) managed by a Financial Institution and (ii) not a Participating Jurisdiction Financial Institution.

„Investment Entity managed by another Financial Institution“

An Entity is “managed by” another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in clause (i) above in the definition of ‘Investment Entity’.

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

„NFE“

A “NFE” is any Entity that is not a Financial Institution.

SERVICE INFORMATION

Investor Due Diligence

„Non-Reporting Financial Institution”

A “Non-Reporting Financial Institution” means any Financial Institution that is:

- a Governmental Entity, International Organisation or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution;
- a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organisation or Central Bank; or a Qualified Credit Card Issuer;
- an Exempt Collective Investment Vehicle; or
- a Trustee-Documented Trust: a trust where the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported with respect to all Reportable Accounts of the trust;
- any other defined in a countries domestic law as a Non-Reporting Financial Institution.

„Participating Jurisdiction“

A “Participating Jurisdiction” means a jurisdiction with which an agreement is in place pursuant to which it will provide the information required on the automatic exchange of financial account information set out in the Common Reporting Standard and that is identified in a published list.

„Participating Jurisdiction Financial Institution“

The term “Participating Jurisdiction Financial Institution” means (i) any Financial Institution that is tax resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside of that jurisdiction, and (ii) any branch of a Financial Institution that is not tax resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.

„Passive NFE“

Under the CRS a “Passive NFE” means any NFE that is not an Active NFE. An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution is also treated as a Passive NFE for purposes of the CRS.

„Related Entity“

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

„Reportable Account“

The term “Reportable Account” means an account held by one or more Reportable Person(s) or by a Passive NFE with one or more Controlling Person(s) that is a Reportable Person.

„Reportable Jurisdiction“

A “Reportable Jurisdiction” is a jurisdiction with which an obligation to provide financial account information is in place and that is identified in a published list.

„Reportable Jurisdiction Person”

A “Reportable Jurisdiction Person” is an Entity that is tax resident in a Reportable Jurisdiction(s) under the tax laws of such jurisdiction(s) - by reference to local laws in the country where the Entity is established, incorporated or managed. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. As such if an Entity certifies that it has no residence for tax purposes it should complete the form stating the address of its principal office.

Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to determine their residence for tax purposes.

„Reportable Person”

A “Reportable Person” is defined as a “Reportable Jurisdiction Person”, other than:

- a corporation the stock of which is regularly traded on one or more established securities markets;
- any corporation that is a Related Entity of a corporation described in clause (i);
- a Governmental Entity;
- an International Organisation;
- a Central Bank; or
- a Financial Institution (except for an Investment Entity described in Sub Paragraph A(6) b) of the CRS that are not Participating Jurisdiction Financial Institutions. Instead, such Investment Entities are treated as Passive NFE's.)

„Resident for tax purposes”

Each jurisdiction has its own rules for defining tax residence, and jurisdictions have provided information on how to determine whether an entity is tax resident in the jurisdiction on the OECD automatic exchange of information portal. Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for determining their residence for tax purposes. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. For additional information on tax residence, please talk to your tax adviser or see the OECD automatic exchange of information portal.

„Specified Insurance Company”

The term “Specified Insurance Company” means any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

“TIN” (including “functional equivalent”)

The term “TIN” means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found at the OECD automatic exchange of information portal. Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a “functional equivalent”). Examples of that type of number include, for Entities, a Business/company registration code/number.



D. Annexes

- 1.1 SELF-CERTIFICATION – INDIVIDUAL
- 1.2 SELF-CERTIFICATION – LEGAL ENTITY
- 2 POWER OF ATTORNEY
- 3 ADDITIONAL DECLARATION FOR MARRIED COUPLE