Apex Group Ltd.

Entity Self-Certification for FATCA and CRS

theapexgroup.com

ENTITY SELF-CERTIFICATION FOR FATCA AND CRS

Instructions for completion

We are obliged under the Foreign Account Tax Compliance Act (FATCA), related intergovernmental agreements ("IGAs") and regulations based on the OECD Common Reporting Standard ("CRS") to collect certain information about each investor's tax arrangements. Please complete the sections below as directed and provide any additional information that is requested. Please note that in certain circumstances we may be legally obliged to share this information, and other financial information with respect to an investor's interests in the Fund with relevant tax authorities .This form is intended to request information only where such request is not prohibited by local law.

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

For further information on FATCA or CRS please refer to the US Department of the Treasury's website at http://www.irs.gov/Businesses/Corporations/Foreign-Account-Tax-Compliance-Act-FATCA or the following link to the OECD CRS Information Portal at: http://www.oecd.org/tax/automatic-exchange/ in the case of CRS only.

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

(Mandatory fields are marked with an *)

Investors that are individuals should not complete this form and should complete the form entitled "Individual Self-Certification for FATCA and CRS".

Section 1: Investor Identification

Investor Name*: (the "Entity")

Country of Incorporation or Organisation:

Current Registered Address*:

Number: Street:

City, town, State, Province or County:

Postal/ZIP Code: Country:

Mailing address (if different from above):

Number: Street:

City, town, State, Province or County:

Postal/ZIP Code: Country:

Section 2: FATCA Declaration Specified U.S. Person:

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

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

U.S. TIN:

or

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

or

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

Section 3: Entity's FATCA Classification* (the information provided in this section is for FATCA, please note your classification may differ from your CRS classification in Section 5):

3.1 Financial Institutions under FATCA:

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

☐ I. Partner Jurisdiction Financial Institution

☐ II. Registered Deemed Compliant Foreign Financial Institution

☐ III. Participating Foreign Financial Institution

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

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

☐ I. The Entity has not yet obtained a *GIIN* but is sponsored by another entity which does have a GIIN.
Please provide the sponsor's name and sponsor's *GIIN* :
Sponsor's Name: Sponsor's GIIN:

☐ II. Exempt Beneficial Owner

☐ III. Certified Deemed Compliant Foreign Financial Institution
(including a deemed compliant Financial Institution under Annex II of the Agreement)

☐ IV. Non-Participating Foreign Financial Institution

☐ V. Excepted Foreign Financial Institution

3.4 Non-Financial Institutions under FATCA:

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

☐ I. Active Non-Financial Foreign Entity

☐ II. Passive Non-Financial Foreign Entity
(If this box is ticked, please include self-certification forms for each of your Controlling Persons)

☐ III. Excepted Non-Financial Foreign Entity

Section 4: CRS Declaration of Tax Residency (please note that you may choose more than one country)*

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

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

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

Country of Tax Residency	Tax ID Number

Section 5: Entity's CRS Classification*

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

For more information please see the CRS Standard and associated commentary.
http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/common-reporting-standard-and-related-com mentaries/#d.en.345314

5.1 Financial Institutions under CRS:

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

☐ I. Financial Institution under CRS(other than (II) below)

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

5.2 Non Financial Institutions under CRS:

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

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

☐ II. Active Non-Financial Entity – a Government Entity or Central Bank

☐ III. Active Non-Financial Entity – an International Organisation

☐ IV. Active Non-Financial Entity – other than (I)-(III) (for example a start-up NFE or a non-profit NFE)

☐ V. Passive Non-Financial Entity (If this box is ticked, please complete a separate Individual Self-Certification Form for each of your Controlling Person(s))

****Controlling Person's:**

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

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

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

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

Section 6: Declarations and Undertakings

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

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

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

Authorised Signature(s)*:		
Print Name(s)*:		
Capacity in which declaration is made*:		
Date: (dd/mm/yyyy):*		