

Statement of AML/FATCA/CRS

ipopema

Fund name

Applies to institutional Clients including civil partnerships (CRS only), for which the registers are kept in products offered by IPOPEMA TFI S.A.

Date of statement

 - -

1. Client details

Name (company name)

Registered Office address: street, house No. / flat No.

Postal code

City/ Town/ Post Office

Country

REGION

KRS

NIP

In the absence of a Tax Identification Number - please fill all fields below

Registry name

Registry number

Country of registration

Date of registration

2. Information for risk assesment under the Act on counteracting money laundering and terrorist financing

Aim of investment:

☐ Compatible with the objectives of the Fund ☐ Other, what kind?

Nature of economic relations:

☐ Participation in the Fund ☐ Other, what kind?

Client's bussiness operations in the high-risk sector/ Does the Client pursue one of the following types of business operations:

- Provision of non-licensed financial services
- Institutions handling cheques collection and telegraphic funds transfer services
- Entities statutorily exempt from tax.
- Running a service company advisory (consulting)
- Currency exchange
- Pawnshop
- Auction house
- Running a commission shop automotive
- Virtual currency exchange

☐ Yes, what kind? ☐ I don't conduct business in the high-risk sector

Source of funds of the Client's dispoal:

Source of the Client's property:

Beneficial Owner

– it shall mean any natural person exercising direct or indirect control over the client through their powers, which result from legal or factual circumstances, enabling them to exert a decisive influence on the actions or actions undertaken by the client or any natural person in on whose behalf a business relationship is established or an occasional transaction is carried out, including:

a) in the case of a legal person other than a company whose securities are admitted to trading on a regulated market that is subject to disclosure requirements resulting from the provisions of European Union law or the corresponding provisions of the law of a third country:

- a natural person who is a shareholder or stockholder who holds the ownership right to more than 25% of the total number of shares or stocks of that legal person,
- a natural person holding more than 25% of the total number of votes in the decision-making body of that legal person, also as a pledgee or usufructuary, or on the basis of agreements with other voting rights,
- a natural person exercising control over a legal person or legal persons who jointly have the ownership right to more than 25% of the total number of shares or stocks, or who jointly hold more than 25% of the total number of votes in the governing body of that legal person, also as a pledgee or usufructuary or on the basis of agreements with other voting rights,

- a natural person exercising control over a legal person by having the powers referred to in art. 3 sec. 1 point 37 of the Accounting Act of September 29, 1994 (Journal of Laws of 2021, item 217), or
- a natural person holding a senior management position in the event of a documented inability to establish or doubt as to the identity of the natural persons referred to in the first to fourth indents and in the absence of suspicions of money laundering or terrorist financing,

b) in the case of a trust:

- founder,
- trustee,
- supervisor, if appointed,
- the beneficiary or, where the natural persons benefiting from the trust have not yet been identified, the group of persons in whose principal interest the trust is formed or operates,
- another person exercising control over the trust,
- another natural person having powers or performing duties equivalent to those set out in the first to fifth indents,

c) in the case of a natural person conducting business activity, in relation to whom no premises or circumstances have been identified that might indicate the fact that another natural person or natural persons exercise control over it, it is assumed that such natural person is also the Beneficial Owner.

1)

Name and surname

Residence address: Street / House number / Apartment number

ZIP code

City/ Post Office

Country

PESEL

Date of birth in the case of a person who has not been assigned the PESEL number

or

Place of birth (city)

Place of birth (country)

Citizenship

ID card

Passport

Series and number of ID card or passport

Date of issue (optional)

Date of expiry (optional)

Source of funds of the Beneficial Owner

Source of the Beneficial Owner assets

Is the Beneficial Owner is a politically exposed person¹⁾, a close associate of a politically exposed person²⁾
or a member of the family of a politically exposed person³⁾:

☐ YES

☐ NO

2)

Name and surname

Residence address: Street / House number / Apartment number

ZIP code

City/ Post Office

Country

PESEL

or

Place of birth (city)

Place of birth (country)

Citizenship

ID card

Passport

Series and number of ID card or passport

Date of issue (optional)

Date of expiry (optional)

Source of funds of the Beneficial Owner

Source of the Beneficial Owner assets

Is the Beneficial Owner is a politically exposed person¹⁾, a close associate of a politically exposed person²⁾
or a member of the family of a politically exposed person³⁾:

☐ YES

☐ NO

3)

Name and surname

Residence address: Street / House number / Apartment number

ZIP code

City/ Post Office

Country

PESEL

or

Place of birth (city)

Place of birth (country)

Citizenship

ID card

Passport

Series and number of ID card or passport

Date of issue (optional)

Date of expiry (optional)

Source of funds of the Beneficial Owner

Source of the Beneficial Owner assets

Is the Beneficial Owner is a politically exposed person¹⁾, a close associate of a politically exposed person²⁾
or a member of the family of a politically exposed person³⁾:

☐ YES

☐ NO

3. FATCA statement

I hereby declare that the represented entity has the following status within the meaning of the Agreement between the Government of the Republic of Poland and the Government of the United States on strengthening the cooperation in tax matters and the implementation of FATCA .

(please indicate only one of the following options)

- 1) ☐ Specified US Person US TIN⁴⁾
- 2) ☐ Non – Specified US person
- 3) ☐ PFFI, Participating Foreign Financial Institution Nr GIIN⁵⁾
- 4) ☐ NPFFI, Non-Participating Foreign Financial Institution
- 5) ☐ Certified Deemed-Compliant Foreign Financial Institution
- 6) ☐ Exempt Beneficial Owner
- 7) ☐ Active NFFE, Active Non-Financial Foreign Entity
- 8) ☐ Passive NFFE, Passive Non-Financial Foreign Entity.
(If selected this option please also complete part 5).

4. CRS statement

I hereby declare that the entity I represent has the following CRS status within the meaning of Act of 9 March 2017 on the exchange of tax information with other countries („CRS”). (Please indicate one CRS status ONLY)

- 1) ☐ Financial Institution
- 2) ☐ Active NFE - 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
- 3) ☐ Active NFE – government entities, central banks, international organisations
- 4) ☐ Active NFE – other than 2) – 3)
- 5) ☐ Passive NFE
(If selected this option please also complete part 5)

I declare that I have a Polish tax residence: ☐ YES ☐ NO

I declare that I have the following tax residencies (other than Poland and USA):

Tax identification number in the country of tax residence

a)

Tax identification number in the country of tax residence (Tax Identification Number – TIN)⁶⁾ TIN was not issued⁷⁾: ☐

Tax identification number in the country of tax residence

b)

Tax identification number in the country of tax residence (Tax Identification Number – TIN)⁶⁾ TIN was not issued⁷⁾: ☐

Tax identification number in the country of tax residence

c)

Tax identification number in the country of tax residence (Tax Identification Number – TIN)⁶⁾ TIN was not issued⁷⁾: ☐

¹⁾ Persons occupying Exposed Political positions - this shall mean, with the exception of groups of middle and lower-level positions, persons occupying significant public positions or performing significant public functions, including:

a) heads of state, heads of government, ministers, deputy ministers, secretaries of state, undersecretaries of state, including the President of the Republic of Poland, the Prime Minister and the Vice-President of the Council of Ministers,
b) members of parliament or similar legislative bodies, including deputies and senators,
c) members of the governing bodies of political parties,
d) members of the highest courts, constitutional tribunals and other high-level judicial bodies, whose decisions are not subject to appeal, with the exception of extraordinary procedures, including judges of the Supreme Court, the Constitutional Tribunal, the Supreme Administrative Court, provincial administrative courts and judges of courts of appeal,
e) members of courts of auditors or management boards of central banks, including the President and members of the NBP Management Board,
f) ambassadors, charges affaires and high-ranking officers in the armed forces,
g) members of administrative, management or supervisory bodies of state-owned enterprises, including directors of state-owned enterprises and members of management boards and supervisory boards of companies with State Treasury shareholding, in which more than half of the shares are owned by the State Treasury or other state legal persons, directors, deputy directors and members of governing bodies of international organizations or persons performing equivalent functions in these organizations,
h) directors general in the offices of supreme and central state bodies, directors general of voivodeship offices and heads of local offices of governmental special administration bodies;

²⁾ Persons known to be close associates of a politically exposed person - means:

a) natural persons who are Beneficial Owners of legal persons, organizational units without legal personality or trusts together with a person holding a prominent political position or maintaining other close relationships with such person related to the conducted business activity,
(b) natural persons who are the sole Beneficial Owners of legal persons, unincorporated organizational units or trusts known to be constituted for the purpose of obtaining the actual benefit of a politically exposed person;
³⁾ Family member of a politically exposed person - this means:
a) a spouse or cohabiting person with a politically exposed person,
b) a child of a politically exposed person and his or her spouse or cohabiting person,
c) the parents of a politically exposed person;

⁴⁾ US TIN - U.S. federal taxpayer identifying number.

⁵⁾ Global intermediary identification number(GIIN) is an international reference number of US tax authorities (IRS).

⁶⁾ TIN – means Taxpayer Identification Number or a functional equivalent in the absence of a TIN, used by country of residence to identify the individual or entity for the tax purposes.

⁷⁾ Only select this reason if the domestic law of the country of tax residence does not require the collection of the TIN (e.g. where under such law the provision of the TIN by the taxpayer is on a voluntary basis).

5. Statement of FATCA / CRS status of the Beneficial Owner

(Fill in when selected point 8 in part 3 of the form or point. 5 in part 4 of the form)
I hereby declare that the Beneficial Owner has the following they have the FATCA / CRS status:

1) Beneficial Owner details

Name and surname

Permanent residence address: street / house No. / flat No.

Postal code

City / Town / Post office

Country

PESEL

Date of birth in the case of a person who has not been assigned the PESEL number

lub

Place of birth (city)

Place of birth (country)

Citizenship

ID card

Passport

Series and number of ID card or passport

Date of issue (optional)

Date of expiry (optional)

Statement of FATCA / CRS status of the Beneficial Owner

I hereby declare that the Beneficial Owner:

I'm not US tax residen

I'm US tax resident*

US TIN, applicable only to US tax residents
(Tax Identification Number – US TIN⁴⁾)

I hereby declare that the Beneficial Owner is Polish tax resident:

YES

NO

I hereby declare, that the Beneficial Owner has the following tax residencies (other than Poland and USA):

Country of tax residence

1)

Tax identification number in the country of tax residence (Tax Identification Number – TIN)

TIN was not issued:

Country of tax residence

2)

Tax identification number in the country of tax residence (Tax Identification Number – TIN)

TIN was not issued:

Country of tax residence

3)

Tax identification number in the country of tax residence (Tax Identification Number – TIN)

TIN was not issued:

2) Beneficial Owner details

Name and surname

Permanent residence address: street / house No. / flat No.

Postal code

City / Town / Post office

Country

PESEL

Date of birth in the case of a person who has not been assigned the PESEL number

lub

Place of birth (city)

Place of birth (country)

Citizenship

ID card

Passport

Series and number of ID card or passport

Date of issue (optional)

Date of expiry (optional)

Statement of FATCA / CRS status of the Beneficial Owner

I hereby declare that the Beneficial Owner:

I'm not US tax residen

I'm US tax resident*

US TIN, applicable only to US tax residents
(Tax Identification Number – US TIN⁴⁾)

I hereby declare that the Beneficial Owner is Polish tax resident:

YES

NO

I hereby declare, that the Beneficial Owner has the following tax residencies (other than Poland and USA):

Information for the Client IPOPEMA TFI S.A.

1. IPOPEMA TFI S.A. and the investment funds represented by IPOPEMA TFI S.A. are obliged under the Act of 9th October 2015 on the Implementation of the Agreement between the Government of the United States of America and the Government of the Republic of Poland to Improve International Tax Compliance and to Implement FATCA to provide the US tax administration (through Polish tax authorities) with the data concerning:
 - US taxpayers*;
 - persons in the case of whom there were indications of a US tax residence and who, despite the Company's request, did not provide documents confirming that they are not US taxpayers*.

* **The definition of the US taxpayer** should be interpreted in accordance with the provisions of the Internal Revenue Code which defines the US taxpayer as a natural person who meets at least one of the following conditions: 1) hold US citizenship (also if holds another citizenship at the same time); 2) acquired a right of permanent residence in the USA for any period in a given year (the so-called Green Card); 3) selected an American residence in the USA for any period in a given year regulations; 4) stayed in the US for at least 31 days during the tax year and at the same time the total number of days in which such person was in the US during the current year and the previous two calendar year is at least 183 days (when determining the total number of days of stay, a multiplier of 1 applies to the number of days of stay in the current year, 1/3 to days of stay in the previous year and 1/6 to days of stay two years back, which means that:
1 day of stay in the current year = 1 day in the total number of days of stay
3 days of stay in the previous year = 1 day in the total number of days of stay
6 days of stay two years back = 1 day in the total number of days of stay.
2. IPOPEMA TFI S.A. and the investment funds represented by the Company are obliged under the Act of March 9, 2017 on the exchange of tax information with other countries ("CRS") to submit to the Head of the National Revenue Administration, in order to provide the competent authority of a participating country *, data on accounts held by persons who are residents of a participating state * under the tax laws of that participating state*.
- * **Participating State** is understood as: a) a Member State other than the Republic of Poland; b) a country or territory, other than the United States of America, with which the Republic of Poland has entered into an agreement providing the basis for automatic exchange of information on report accounts; e) a country or territory, other than the United States of America, with which the European Union has entered into an agreement providing the basis for the automatic exchange of information on reported accounts included in a list published by the European Commission. The list of participating countries referred to in sec. b-c is announced by the Minister of Finance by way of an announcement until the 15th day of October of each calendar year.
3. I hereby state that I have been informed that:
 - 1) the controller of my personal data is Fund with its registered office in Warsaw, ul. Prózna 9, 00-107 Warsaw, 22 236 93 00, represented and managed by IPOPEMA TFI S.A. ("Company") with its registered office in Warsaw, ul. Prózna 9, 00-107 Warsaw;
 - 2) contact details of the data protection officer: iodotfi@ipopema.pl
 - 3) my personal data will be processed if I agree to it (in order to receive commercial information about the Controller's products and services, entities from its capital group and other third parties), or if it is necessary for:
 - a) the performance of the agreement, under art. 6(1)(b) of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC ("General Data Protection Regulation");
 - b) the performance of the legal obligations imposed on the personal data controller under art. 6(1)(c) of the General Data Processing Regulation, under the Act on Investment Funds and Management of Alternative Investment Funds of 27 May 2004; the Act on Counteracting Money Laundering and Terrorism Financing of 1 March 2018, the Act of 9 October 2015 on the Implementation of the Agreement between the Government of the United States of America and the Government of the Republic of Poland to Improve International Tax Compliance and to Implement FATCA and the Act of on Exchange of Tax Information with Other Countries (CRS) of 9 March 2017;
 - c) for purposes resulting from legitimate interests pursued by the controller or a third party, pursuant to art. 6(1)(f) of the General Data Processing Regulation, which, in the opinion of the controller, include, but are not limited to: direct marketing, exercise or defence of legal claims, fraud prevention, data transmission within a group of undertakings, statistics and analyses, ensuring the security of the ICT environment, the use of internal control systems;
 - 4) recipients of my personal data may include in particular: depository, distributors of participation units, entities providing consultancy, audit, accounting, IT, archiving and destruction of documents, marketing services as well as statutory auditors in connection with the audit;
 - 5) my personal data will be stored for the period necessary to perform the contract, fulfil the legal obligations incumbent on the controller, or exercise and defend legal claims, for a period resulting from the pendency of general limitation periods for claims, counted from the termination of the membership in the Fund, and in the event of consent to marketing of the products and services of the Controller, entities from its capital group and other third parties - until such consent is withdrawn or objection is raised against processing;
 - 6) the consent to be contacted is voluntary and I may withdraw it, which will not affect the lawfulness of the processing of personal data, which was made on the basis of the consent before its withdrawal;
 - 7) I have the right to object to the processing of my personal data when the processing is necessary for other purposes arising from legitimate grounds interests pursued by the Administrator;
 - 8) I have the right to access my data and the right to rectify, delete, limit processing, and the right to transfer data in relation to these data, the processing of which is based on my consent or an agreement concluded with me;
 - 9) I have the right to file a complaint to the President of the Personal Data Protection Office,
 - 10) providing my personal data is voluntary, however, it is necessary to carry out my membership in the Fund(s) and failure to provide them will make it impossible to conclude an agreement.
4. I undertake to immediately inform the Fund and IPOPEMA TFI S.A. in writing about any personal changes, including changes in the list of Beneficial Owners.

Date and signature of the Fund Participant or its Representative

6. Confirmation of the declaration (to be completed by the entity accepting the declaration)

Stamp and signature of the person authorized to accept the declaration
on behalf of IPOPEMA TFI S.A.