

# Subscription Form

## IN HOME SCS - FUND



This subscription form concerns purchase of partnership interests in IN HOME SCS, a Luxembourg common limited partnership (société en commandite simple) qualifying as an alternative investment fund (the "Partnership"). Please note that Subscriptions are reserved to Investors who are not restricted persons on the basis of the Partnership Agreement and the terms of this subscription agreement. Investors have to make their own assessment of the conditions of their participation in IN HOME, SCS. Accordingly, it is the responsibility of participating Investors to determine whether their rights and obligations as member are suitable for them.

### Applicant Information

Name - the "Investor" : \_\_\_\_\_  
Address : \_\_\_\_\_  
Telephone / E mail : \_\_\_\_\_  
Date (Place) of Birth : \_\_\_\_\_  
Nationality : \_\_\_\_\_  
Are you a US person (Yes/ No) : \_\_\_\_\_

### Subscription Amount

The "Investor"  
wishes to subscribe for  
(art.2 of GCT)

\_\_\_\_\_The minimum subscription is 125 000,00-

\_\_\_\_\_currency (EURO)

Payment Instructions  
for the subscription, to  
IN HOME SCS Fund

Name of account : IN HOME SCS  
IBAN (Euro) : LU45 3610 1180 5441 0101 OR  
Bank : Banque de Patrimoines Privés  
Luxembourg  
Swift / Bic : BBPPLULL  
Payment Details: Subscription IN HOME Fund

Escrow Acc. : MS Avocats (Law Firm)  
IBAN (Euro) : LU64 0019 2155 8151 3000  
Bank : Banque et Caisse d'Epargne  
Swift / BIC: BCEELULL  
Ref : Subscription IN HOME Fund

ISIN CODE

LU1773492837

### Confirmation

The "Investor" confirms that he irrevocably undertakes to purchase partnership interests in IN HOME SCS , as specified ( Subscription Amount ,art2 of GCT) and that he has read the terms and conditions. The "General Partner" hereby accepts the subscription set forth in this Subscription Agreement on behalf of the Partnership.

The INVESTOR

Name (in capital letters) of the Investor or representative of the company and position

The FUND

(represented by the General Partner INVICTAS)

\_\_\_\_\_  
Date / Place

\_\_\_\_\_  
Signature (s)

\_\_\_\_\_  
Date / Place

\_\_\_\_\_  
Signature (s)

### Mandatory Information

Regarding the Anti-Money Laundering (AML) and Counter Terrorist Financing (CTF) Act, US tax laws identifying US persons (FATCA) and the the OECD Common Reporting Standard (CRS), the subscription form must be accompanied by a copy of a valid ID as well as a copy of a recent proof of residency (invoice, utility bill, ..). Legal entities must be accompanied by a recent extract of the Chamber of Commerce as well as a valid ID of the representative and shareholder of the legal entity.

Important : see appendix if applicable . In certain cases (Contribution in kind, other ), additional information may be requested.

(1) Investor Information

(2) CRS Self Certification Form

(3) AML/CTF

(4) to (5) FATCA

## TERMS AND CONDITIONS OF THE SUBSCRIPTION AGREEMENT

1.1 We hereby declare that we acknowledge that the Partnership is an alternative investment fund in the meaning of article 1(39) of the act of 12 July 2013 relating to alternative investment fund managers, as it may be amended from time to time (the “2013 Act”), that the Partnership is established under the form of a société en commandite simple.

1.2 The Partnership has a general partner, Invictas S.A., a société anonyme (public limited liability company) who is entrusted with the management of the Partnership (the “General Partner”). The General Partner is responsible for the general administration of the Partnership on an operational level in accordance with the Partnership Agreement. The General Partner is registered under article 3(3) of the 2013 Act.

1.3 The General Partner appointed Fiduciaire Premier Luxembourg S.A. as the domiciliary and administrator agent of the Partnership (the “Administrator”).

1.4 The purpose of this subscription agreement (the “Subscription Agreement”) is to commit to subscribe for limited partnership interests in the Partnership in accordance with the provisions of the Partnership Agreement.

1.5 Capitalized terms not otherwise defined in this Subscription Agreement have the meaning as defined in the Partnership Agreement.

1.6 We hereby declare, represent and warrant to you as follows:

1.6.1 we have the financial ability to bear the economic risk of our investment, have adequate means for providing for our current needs and possible contingencies and have no need for liquidity with respect to our investment in the Partnership; we have such knowledge and experience in financial and business matters to be capable of evaluating the merits of, and we are able to bear the economic risk of, an investment in the Partnership;

1.6.2 we have not been solicited by the General Partner or any of its directors, officers or affiliates to commit to subscribe partnership interests but we have approached the General Partner to request information with a view to invest into the Partnership;

1.6.3 with regard to the tax, legal, currency and other economic considerations related to our participation in the Partnership, we have only relied on the advice of, or have only consulted with, our own professional advisers;

1.6.4 we are duly authorised and qualified to become a limited partner in the Partnership and we are authorised to undertake to subscribe to and invest into the Partnership and the individual or individuals signing this Subscription Agreement and giving these warranties and representations, as the case may be, on our behalf have been duly authorised by us to do so and this Subscription Agreement is our legal, valid and binding obligation, enforceable against us in accordance with its terms;

1.6.5 the execution and delivery of this Subscription Agreement, the performance by us of our obligations under the Partnership Agreement and the consummation of the contemplated transactions will not conflict with, or result in any violation of or default under, any provision of any governing instrument applicable to us, or any material agreement or other instrument to which we are a party or by which we are bound, or any permit, franchise, judgment, decree, statute, rule or regulation applicable to us;

1.6.6 any information that we have furnished to the Administrator with respect to our financial position and business experience, is true, correct and complete as of the date of this Subscription Agreement, and if there should be any change in these information prior to our admission to the Partnership as a partner, we will immediately furnish in writing such revised or corrected information to the Administrator;

1.6.7 we recognise that neither the General Partner, nor any of its directors, officers or affiliates have promised, represented or guaranteed: (i) the safety of any investment in the Partnership; (ii) the profitability of the Partnership; or (iii) the achievability of any particular investment return or the probability of any investment return;

1.6.8 we agree to make all payments required by, or by virtue of, this subscription when the same shall become due and payable;

1.6.9 we acknowledge that the partnership interests have not been and will not be registered under the U.S. Securities Act of 1933, as amended, and none of the partnership interest may be offered or sold, directly or indirectly, in the United States or to any U.S. Person;

1.6.10 we acknowledge that neither the General Partner nor the Partnership has been, or will be, registered under the U.S. Investment Company Act of 1940, as amended;

1.6.11 we are neither a U.S. Person nor a person prohibited by the Partnership Agreement from investing in the Partnership;

1.6.12 we will provide in a timely manner any passport(s), form, certification or other information or other documentary evidence (including where applicable through the provision of certified copies thereof) reasonably requested by and acceptable to the General Partner and the Administrator (or any agent acting on their behalf) that is necessary or desirable for the General Partner and the Administrator or any of their agents to prevent withholding or qualify for a reduced rate of withholding or backup withholding in any jurisdiction from or through which the Partnership receives payments;

1.6.13 we will update or replace such passport(s), form, certification or other information or other documentary evidence (or certified copies thereof where applicable and provide the same to the General Partner and the Administrator forthwith; and

1.6.14 we will otherwise comply with, and hereby authorise the General Partner and the Administrator (or any agent acting on their behalf) to disclose relevant information about us to comply with, any reporting and/or withholding obligations imposed by the United States or any other jurisdiction (including obligations pursuant to CRS (as defined and set out in Appendix 2)), including such obligations that may be imposed by existing and/or future legislation (as amended and replaced from time to time).

1.7 This Subscription Agreement is binding on us. However, we understand that the General Partner may reject our commitment to subscribe in full or in part without having to justify its decision and that the General Partner and the Administrator have the right to request and obtain information, documents or other items for the purpose of identifying the beneficiary of this commitment as well as any document that the General Partner or the Administrator may consider necessary to enable it to meet their legal and regulatory obligations and to maintain their relationship with us. In particular, we confirm that we meet all the conditions of eligibility. We acknowledge that Partnership is entitled to request a compulsory redemption of our partnership interests as determined in the Partnership Agreement. We may also be obliged to compensate the Partnership for any possible losses incurred. The commitment may be deferred until the date on which the General Partner and the Administrator have received all the information concerning ourselves in a form satisfactory to the General Partner and the Administrator.

1.8 We agree to transfer under good value date the correct amount drawn down by the Partnership in the correct currency. We understand that in the case of non-payment of the correct amount under good value date, the subscription may be cancelled. The General Partner or the Partnership may therefore take repeated judicial or non-judicial action against us or any representative as a result of non-payment.

1.9 The present Subscription Agreement may be sent by post, by fax or by e-mail. Neither the General Partner, the Administrator nor the Partnership shall be held responsible for the acceptance of a commitment to subscribe sent by fax or e-mail. We undertake to forward immediately the original signed and dated Subscription Agreement to the Administrator by express or priority mail at our own expense. The Administrator may refuse any commitment to subscribe received or cancel any commitment to subscribe accepted by fax, if the original Subscription Agreement does not reach them within a reasonable period of time following the appropriate valuation date. The absence of the original may neither be used against the Partnership nor against the Administrator or the General Partner. We agree to compensate the Partnership for any losses resulting from the cancellation of a subscription.

1.10 The General Partner or the Administrator shall communicate all correspondence to us at our own risk by fax, e-mail, ordinary post and/or registered post if the laws and regulations of Luxembourg (the “Luxembourg Law”) deem it necessary, to the address indicated in this Subscription Agreement (or to any other address which we may notify the General Partner in the future). We accept that all correspondence sent by the Partnership, by the General Partner or by the Administrator is considered being valid from the time it has been sent to the aforementioned address, the presumed date of dispatch being the date appearing on the copy (or the dispatch list) kept by the General Partner or the Administrator.

1.11 The Administrator compare the signatures sent to them with the specimens held at their offices without having to proceed with a more detailed investigation. With the exception of legally binding regulations the Administrator only declares an obligation of means and are only liable in the case of gross misconduct.

1.12 Once the signature complies at first glance with the specimens held at its offices, the Administrator shall not be held responsible for any damages caused by the fact that the signatures on the instructions given to the Administrator are fraudulent. The Administrator may trust the signature below without having to proceed with a more detailed investigation and decline all responsibility for damages that could result from the absence of any legitimization or any undetected forgery.

1.13 Without prejudice to the above, the Administrator is not liable for damages which may be directly or indirectly caused by the lack of authenticity or validity of the authorization which refer to me or third parties with the legal capacity to act on my behalf.

1.14 The Administrator reserves the right to refuse to process an instruction from any person whose identity and permissions have not been sufficiently established in the eyes of the Administrator.

2. **SUBSCRIPTION AMOUNT** : The Investor commits to subscribe the below amount in the relevant currency for partnership interests of the below mentioned class to be issued by the Partnership

3. **BINDING AGREEMENT** : We acknowledge that this Subscription Agreement and the rights, powers and duties set forth; herein shall be binding upon us and each of our respective successors and shall bind to the benefit of the Partnership, our successors.

4. **NON ASSIGNABLE**: We acknowledge that this Subscription Agreement is not transferable or assignable by either party, except as permitted by the Partnership Agreement.

5. **INDEMNIFICATION**: The Partnership, the General Partner and the Administrator shall not be responsible for damages caused in the event of our legal incapacity or third party authorised to act on our behalf, provided that the Partnership, the General Partner, the Administrator or any other agent has not received prior written notice of that fact. We will compensate and reimburse the Partnership, the General Partner, the Administrator or any other agent for all complaints, claims, legal action, fees, expenses, damages, losses or other sums paid or responsibilities incurred by any one of them and caused by an instruction or an omission on our part.

6. **DATA PROTECTION** : We understand that the personal data requested above must be transmitted to proceed with the subscription. Should we refuse to communicate personal data, the Administrator may refuse the subscription. We understand that partnership interests will not be delivered as physical pieces. Instead, the Administrator will enter an order confirmation in the Partnership's register of partners (the “Register”). Confirmation of partnership interests recorded in the Register shall be sent to us. We understand that our personal data (relating mainly to our identity, address, personal and marital status), specific information concerning our assets and transactions carried out on our behalf, transactions carried out on our behalf, may be recorded in one or several databases of the Administrator under Luxembourg Law. The Administrator is entitled to outsource the processing and storage of this data. We expressly authorise the Administrator to collect and process personal data relating to us as described in this Clause 6. We understand that we can consult the data concerning us and require the rectification of any inaccuracies in this data. The Administrator may record or process our personal data for the purpose of managing the registration of investment funds, carrying out our transactions, managing contractual relations and in general for the purpose of carrying out their obligations and improving the services provided to us.

7. **APPLICABLE LAW AND JURISDICTION**: This Subscription Agreement shall be enforced, governed and construed in all respects under Luxembourg Law. Any dispute, controversy or claim arising out of or relating to this Subscription Agreement shall be submitted to the jurisdiction of the courts of the district of Luxembourg-City.

8. **SEVERABILITY** : In the event that any provision of this Subscription Agreement is invalid or unenforceable under any applicable statute or rule of law, then such provision shall be deemed void to the extent that it may conflict with this Subscription Agreement and shall be deemed modified to conform to the relevant statute or rule of law. Any provision which may prove invalid or unenforceable under any law shall not affect the validity or enforceability of any other of the provisions of this Subscription Agreement.

## APPENDIX 1 : INFORMATION REGARDING THE INVESTOR

### 1. IF THE INVESTOR IS A LEGAL PERSON

Name of Investor

Represented by

Signature(s) of authorised officer(s)

Name(s) of authorised officer(s)

Title(s) of authorised officer(s)

Registered Address (PO Box and care of addresses are not permitted)

Email address

Telephone No

Telecopy No

Name(s) of contact person(s) if different from authorised officer(s)

Type of organization: Other professional

Nature of business:

### 2. IF THE INVESTOR IS A NATURAL PERSON

Name of Investor

Residential address (PO Box and care of addresses are not permitted)

Email address

Date of birth

Place of birth

Nationality

Professional occupation(s)

### 3. BANKING DETAILS OF THE INVESTOR

Name of the Bank:

Address of the Bank:

Swift code

Investor account number

These banking details shall be used by default in case of redemption or distribution payments. In case of a discrepancy between any payment details mentioned in any payment instructions and the banking details stated here above, the Administrator reserves the right to suspend the payment until the Investor provides any of them with evidence that the partner registered in the Register is the beneficiary of the account.

## APPENDIX 2 : CRS SELF-CERTIFICATION FORM

Pursuant to the automatic exchange of tax information (the OECD Common Reporting Standard (the “CRS”) for Automatic Exchange of Financial Account Information), the Partnership is obliged to collect certain information about each Investor. Under the CRS, participating jurisdictions obtain financial information from their Financial Institutions and automatically exchange that information with other participating jurisdictions on an annual basis.

**PART A:** This Part A should be completed by **all Investors**.

If the Investor will not be the beneficial owner, please provide the below information in respect of each beneficial owner.

### Declaration of Tax Residency

Please indicate the Investor's place of tax residence and Tax ID number. If the Investor's country of tax residence does not issue Tax ID numbers or a functional equivalent please state “Not Applicable”. If the Investor is resident in more than one country please detail all countries of tax residence and associated Tax ID numbers (if applicable).

Country of Tax Residence	Tax ID Type	Tax ID Number

**PART B:** This Part B should be completed by **entity** Investors **only** (including all trusts, companies, partnerships & financial institutions).

**Individual** Investors should **not** complete this Part B.

### Financial Institutions only

**Financial Institution** is defined for the purposes of the CRS as an entity:

- A. that holds, as a substantial portion of its business, financial assets for the account of others; or
- B. that accepts deposits in the ordinary course of a banking or similar business; or
- C. that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer: (i) 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
- D. 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; or
- E. the gross income of which is primarily attributable to investing, reinvesting, or trading in financial assets, if the Entity is managed by another Entity that is listed in (A) to (D) above in this definition.

If the Investor is a Financial Institution for the purposes of the CRS, please provide its Global Intermediary Identification Number (GIIN).

**GIIN:** \_\_\_\_\_

If the Investor is a Financial Institution but unable to provide a GIIN, please tick (✓) one of the below reasons:

- ☐ The Entity is a Model 1 IGA Partner Jurisdiction Financial Institution and has not yet obtained a GIIN
- ☐ The Entity has not yet obtained a GIIN but is sponsored by another entity which does have a GIIN.  
Please provide your sponsor's name and sponsor's GIIN:  
Sponsor's Name: \_\_\_\_\_ Sponsor's GIIN: \_\_\_\_\_
- ☐ Exempt Beneficial Owner
- ☐ Certified Deemed Compliant Foreign Financial Institution (including a Non-Reporting Foreign Financial Institution deemed compliant under Annex II of an IGA)  
Indicate Exemption: \_\_\_\_\_
- ☐ Non-Participating Foreign Financial Institution (NPFFI)

### Non-Financial Institutions only

If the Investor is **not** a Financial Institution, please tick (✓) the entity Investor's classification below:

- ☐ The Investor is an Active Non-Financial Entity (Active NFE) as such term is defined for CRS purposes
- ☐ The Investor is a Passive Non-Financial Entity (Passive NFE) as such term is defined for CRS purposes

If the Investor entity is a Passive NFE, please provide details in the table below of any Controlling Persons.

**Controlling Persons** are defined as natural persons who exercise control over the entity or the shareholders of the entity based on local Anti-Money Laundering (AML) requirements and the recommendations of the Financial Action Task Force.

In case of a legal person this means:

- control by ownership;
- control by other means; and
- senior managing official.

In the case of a Trust this means:

- the settlor;
- the trustees;
- the protector (if any);
- the beneficiaries or class of beneficiaries; and
- any other natural person exercising ultimate effective control over the Trust.

In the case of a legal arrangement other than a Trust, it means persons in equivalent or similar positions.

Full Name	Place and Date of Birth	Full Residential Address	Details of Controlling Person's Beneficial Ownership	Country / Countries of Tax Residence	Tax ID - Numbers (or equivalent)

**PART C – Declaration and Undertakings:** This Part C should be completed **by all Investors**.

We declare that the information provided in this Self-Certification Form is, to the best of our knowledge and belief, accurate and complete.

We undertake to advise the recipient within 30 days and provide an updated Self-Certification Form, where any change in circumstances occurs, which causes any of the information contained in this Self-Certification Form to be incorrect.

We acknowledge that the information, data disclosed in this Self-Certification Form may be disclosed to the Luxembourg tax authorities or any other delegates under Luxembourg law for tax purposes.

Executed in \_\_\_\_\_ on \_\_\_\_\_

Print name of subscriber

\_\_\_\_\_

By:

Signature of authorised signatory

Signature of second authorised signatory (if relevant)

\_\_\_\_\_

\_\_\_\_\_

Print name of authorised signatory

Print name of second authorised signatory

\_\_\_\_\_

\_\_\_\_\_

Print title of authorised signatory

Print title of second authorised signatory

To comply with applicable anti-money laundering rules and regulations, you are required to provide the following information:

(a) Individuals

Please provide one of the following:

- Identification:
  - a certified copy of your passport; or
  - a certified copy of your identity card (both sides); or
  - a certified copy of your driving license; and
- Proof of residence (not older than three (3) months – e.g. phone or electricity bill); and
- Proof of bank account of the investor.

**Certified** means certified by an embassy/consulate, notary, trade registry, court of competent jurisdiction or any other authority empowered to certify documents as recognised by the the Administrator and according to the specific rules applicable in the jurisdiction of the Investor's residence. The stamp of the certifying institution must be clearly affixed to each copy of the documents.

If the Investor is not the ultimate economic beneficiary of the moneys invested, the identification documentation of the ultimate economic beneficiary must also be provided.

The Administrator retain the right, in their absolute discretion, to require further documentation from you as a pre-requisite to accepting your investment into Partnership, including translations and certifications of any documents.

(b) Institutional investors

Please provide the following:

- proof of your license or authorisation; and
- copy of the following:
  - the latest version of the statutes, memorandum and articles of association, statutes, or equivalent constitutive documents;
  - an extract from the trade register (not more than three (3) months old);
  - copy of a list of signatories (if not shown on the register extract);
  - copies of the identification or passports of the signatories which represent the investor toward the fund;
- Proof of bank account of the investor;

(c) Entity without legal personality

Please provide the following:

- certified copy of the latest version of the statutes, memorandum and articles of association, statutes, or equivalent constitutive documents;
- an extract from the trade register (not more than three (3) months old);
- copy of a list of signatories (if not shown on the register extract);
- certified copies of the identification or passports of the signatories which represent the investor toward the fund;
- Proof of residence of the signatories which represent the investor toward the fund (not older than three (3) months – e.g. phone or electricity bill);
- list of shareholders, partners (or similar) of the entity considering that at least 91% of the participation has to be named; signed and dated by the signatories which represent the investor toward the fund (not more than three (3) months old) and providing the following:
  - individuals: name, residence, date and place of birth, occupation, shareholding;
  - entities: name, registered address, corporate object and shareholding;
- separate identification of each shareholder who holds more than 10%;
- Proof of bank account of the investor;

(d) Trust or a similar entity

- certified copy of the latest version of the statutes, memorandum and articles of association, statutes, or equivalent constitutive documents;
- an extract from the trade register (not more than three (3) months old);
- copy of a list of signatories (if not shown on the register extract);
- certified copies of the identification or passports of the signatories which represent the investor toward the fund;
- Proof of residence of the signatories which represent the investor toward the fund (not older than three (3) months – e.g. phone or electricity bill);
- list of trustors; signed and dated by the signatories which represent the investor toward the fund (not more than three (3) months old) and providing the following:
  - individuals: name, residence, date and place of birth, occupation, shareholding;
  - entities: name, registered address, corporate object and shareholding;
- certified copy of the identification or passport of the trustors;
- list of trustees, signed and dated by the signatories which represent the investor toward the fund (not more than three (3) months old) and providing the following:
  - individuals: name, residence, date and place of birth, occupation, shareholding;
  - entities: name, registered address, corporate object and shareholding;
  - certified copies of the identification or passport of the trustees;
- separate identification of each shareholder who holds more than 10%;
- Proof of bank account of the investor.

**Certified** means certified by an embassy/consulate, notary, trade registry, court of competent jurisdiction or any other authority empowered to certify documents as recognised by the Administrator and according to the specific rules applicable in the jurisdiction of the Investor's residence. The stamp of the certifying institution must be clearly affixed to each copy of the documents.

The Administrator retains the right, in its absolute discretion, to require further documentation from you as a pre-requisite to accepting your investment in to the Partnership, including translations and certifications of any documents.

**Investments into the Partnership and any accounts opened may be suspended by the Administrator until it is satisfied that the identification requirements under Luxembourg Law have been fulfilled.**

## APPENDIX 4 : U.S. TAX COMPLIANCE STATEMENT FOR NATURAL PERSONS DECLARATION OF « US PERSON » OR « NON-US PERSON » STATUS

In accordance with the requirements of the U.S. federal tax legislation on reporting (for purposes of the Foreign Account Tax Compliance Act ("FATCA")<sup>1</sup>), the Investor hereby makes and the following.

If the Investor is not the ultimate economic beneficiary of the partnership interests, an U.S. Tax Compliance Statement of the ultimate economic beneficiary must be provided.

### 1. DECLARATION OF U.S. TAX STATUS

Please note that this form will be considered as duly completed only if you have answered all the three questions below.

Are you an US citizen?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Are you a U.S. tax resident? (e.g. Substantial Presence Test <sup>2</sup> , Green Card)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Are you an US taxpayer for another reason?	Yes <input type="checkbox"/>	No <input type="checkbox"/>

#### In case of Loss of nationality of the United States

Please provide us with the Certificate of the loss of nationality (Form DS-4083)

#### In case of Abandonment of residence in the United States

Please provide us the Abandonment of Lawful Permanent Resident Status (Form I-407)

#### Other details you would like to add that make you consider you are not a U.S. Person despite having answered "yes" to one of the questions above (e.g. student status, diplomat status)

Please detail: \_\_\_\_\_

If you have answered "yes" to one of the questions above and you have not provided details why you consider yourself as being not a U.S. Person, please complete and sign a Form W-9 for the attention of the Partnership.

### 2. CHANGE OF CIRCUMSTANCES REGARDING THE "U.S. PERSON" OR "NON-U.S. PERSON" STATUS

#### 2.1. Notification of change of status

If your status in accordance with US federal tax legislation has changed, you undertake to promptly inform the General Partner.

If there is a change of circumstances that causes the General Partner to know, or have reason to know, that the information in the "U.S. Tax Compliance Statement" is incorrect or unreliable, the General Partner will not be able to rely on this original document and you undertake to complete a new valid "U.S. Tax Compliance Statement" that establishes what is your updated status for U.S. federal tax purposes.

Should your status change from "Non-U.S. Person" to "U.S. Person", you undertakes to complete a valid IRS Form W-9 within 30 days of the change of circumstances.

#### 2.2. Waiver and harmless clause

In case the "U.S. Tax Compliance Statement" should become untrue, and if you do not communicate/sign the appropriate documentation (inter alia, the new set of "U.S. Tax Compliance Statement" documentation as well as the IRS Form W-9 if required), you acknowledge that the General Partner (or any of its agent) is entitled to apply its reason to know procedures and/or presumption rules to assign a FATCA status by default.

You acknowledge that:

- The General Partner might treat your participation in the Partnership as U.S. reportable account for FATCA purposes,
- You shall keep the General Partner and the Partnership harmless of any consequence resulting from the application of the U.S. federal tax rules and that he/she may be liable to potential penalties.

Place \_\_\_\_\_ Date \_\_\_\_\_ Signature \_\_\_\_\_

<sup>1</sup> Please refer to the section of the limited partnership agreement describing the FATCA principles and consequences.

<sup>2</sup> To meet the substantial presence test, a person must be physically present in the United States on at least 31 days during the current year, and 183 days during the 3-year period that includes the current year and the 2 years immediately before that, counting: all the days the person was present in the current year, and one-third of the days the person was present in the first year before the current year, and, and one-sixth of the days the person was present in the second year before the current year.

## APPENDIX 5 : U.S. TAX COMPLIANCE STATEMENT FOR ENTITIES

In accordance with the requirements of the U.S. federal tax legislation on reporting (for purposes of the Foreign Account Tax Compliance Act (“**FATCA**”)<sup>3</sup>), the Investor hereby makes and confirms to the Company the following.

**Investor classification for FATCA purposes.** Please indicate the classification that the Investor has under FATCA (only one classification is applicable) and provide the related U.S. Tax Form<sup>4</sup>.

Classification of the Investor	U.S. Tax Forms
Are you a U.S. entity <sup>5</sup> ? Yes / No  - U.S. Specified Person <sup>6</sup> <input type="checkbox"/>  - Non U.S. Specified Person <input type="checkbox"/>	Please provide a Form W-9
Are you a non-U.S. entity? Yes/No	Please provide a Form W-8BEN-E, W-8IMY or W-8EXP, as the case may be
Are you a disregarded entity for U.S. federal tax purposes? – i.e., generally speaking, an entity with only a single member having unlimited liability.	Please provide a W-9 or W-8, as the case may be, completed at the level of the sole member.

Place \_\_\_\_\_

Date \_\_\_\_\_

Signature \_\_\_\_\_

<sup>3</sup> Please refer to the clause of the limited partnership agreement describing the FATCA principles and consequences.

<sup>4</sup> Investors should contact their own tax advisors regarding the application of FATCA to their particular circumstances.

<sup>5</sup> Entity that meets the identification criteria defined by the IRS – Section 7701(a)(30)

<sup>6</sup> Final Regulations 1.1473-1(c) - Any U.S. person, except those included on a list provided by the IRS (including companies whose securities are traded on a regulated market, banks, certain trusts).