

## Harvest Equity Opportunities / Fronteer Harvest

### Application form – Legal person

Management Company ISEC Services AB  
Portfolio Management is delegated to Harvest Funds AS

We need this form to be able to register you as a client. Post this form together with the required documents to our address seen below. Due to law we cannot invest your money in fund units unless we receive a complete application form, know your customer data and a certified copy of proof of identification and certificate of registration. Post this form together with the required documents to our address seen below.

**Note that we are not able to open accounts for US Persons.**

#### Company data

Legal entity name	Legal entity Registration number	
Address	E-mail	
Phone number	Mobile number	Tax residence
Authorised signatory, (contact person)	Personal identity number, (contact person)	

#### Banking details

(can only transfer money to account held by owner of the funds)

Name of Bank	Swift/BIC	IBAN/Account number
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When registration is done and you have received confirmation from us, you start investing by transferring money to the funds account (Bankgiro). You can also find information regarding how to buy and sell fund units in each fund's information brochure and fund's key investor information document and on our webpage: [www.isec.com](http://www.isec.com).

#### Mandatory documents for financial institutions:

- Certified copy from trade registry (less than 3 months) Trust fund must attach extract from trust fund register.
- A certified ID copy for the person who is authorized to sign.
- A certified ID copy for the beneficial owner.
- Completed forms: Know your customer questionnaire, certification regarding tax domicile for juridical person.
- If the ownership or control is conducted by a number of legal entities, please describe the ownership structure and control signature in a separate document, alternatively attach an organizational structure.

*If the documents required above are not attached, the issuance of shares might be delayed/cancelled.*

## Questionnaire customer information

According to the law on measures against money laundering and terrorist financing, demands has been imposed on fund management companies. These demands include an obligation to acquire knowledge of all clients. We therefore ask you to answer the following questions.

### 1. For whose behalf does the placement take place?

- Acting capacity - direct  
 Company admitted to trading on a regulated market  
 Other through power of attorney  
 Company with more shareholders than yourself.  
 Nominee (if ticked, question 3-6 is non mandatory)

### 2. In what way should the fund units be owned/registered?

- Active non-financial entity  
 Passive non-financial entity  
 Financial institution

### 3. What is your investment horizon?

- Short range (< 1 year)  
 Medium range (1-5 years)  
 Long range (> 5 years)

### 4. Type of saving:

- One-time savings  
 Periodic savings (Annually)  
 Periodic savings (Monthly)  
 1-5 times a year  
 Periodic (Semi-annually)  
 Frequent (6 or more times a year)

### 5. What amount do you estimate an average transaction will be to (SEK)?

- 0 – 1 000  
 1 000 – 10 000  
 10 000 – 100 000  
 100 000 – 500 000  
 500 000 – 1 000 000  
 1 000 000 – 5 000 000  
 5 000 000 – 10 000 000  
 > 10 000 000

### 6. Most common source of invested capital? (Multiple choices may be selected)

- Sale of company  
 Sales of property  
 Revenue from the company I represent

Other, please specify: \_\_\_\_\_

7. Average annual sales for the past 3 years (SEK)? Please specify: \_\_\_\_\_

### 8. Description of operations conducted as well as ownership and group structure:

Please specify: \_\_\_\_\_  
If the ownership or control is conducted by a number of legal entities, please describe the ownership structure and control signature in a separate document, alternatively attach an organizational structure.

## Customer declaration

### PEP–Politically Exposed Persons

According to the law on measures against money laundering and terrorist financing the fund management company is obliged to acquire knowledge of Politically Exposed Persons (PEP). This includes people who have or have previously held important public functions in a country. Applies both in Sweden and EU.

**A) Is or has a beneficial owner for the company (including yourself), family member or known employee to you been a politically exposed person?**

No.  Yes. If "YES", state who and what by the table to the right

Name
Personal identity number
Position
Country

**B) Relationship with person according to A)**

Name
Personal identity number
Position
Country

**C) Known employee to person according to A)**

Name
Personal identity number
Position
Country

### Positions that means that a person is a politically exposed person:

- The Head of State or Government, minister or vice / deputy minister
- Member of parliament
- Judge of Supreme Court, the Constitutional Court or other judicial bodies at high level, whose decisions may exceptionally be appealed
- Senior official of the audit authority or member of the central bank
- Ambassador, diplomatic envoy or high officer in the armed forces
- Person who is part of state-owned company or administrative authority
- Any of the above positions at the international level.
- A director of an international organization (eg. UN, UN-affiliated organizations, the Council of Europe, NATO and WTO).

### Close family member means:

- Spouse considered by national law as equivalent to the spouse, partner, according to the definition in the Common Law Act (2003:376)
- Children or children's spouse / partner
- Parent

### Known employee means:

- A)** Natural person who has or had close relations with a politically exposed person; for example by being a beneficial owner of a legal person or close political relations.
- B)** Natural person who, jointly with a person in a politically exposed position, is a partner in- or has control over a company or other legal structure.
- C)** Natural person who is the sole owner or has controlling influence over a company or other legal structure established for the benefit of a person in a politically exposed person.

I want to report additional PEP/RCA and thus be contacted by customer service.

## Information regarding the beneficial owner identity

### 1. Beneficial owner

Beneficial owner means any natural person(s) who ultimately owns or controls the customer and/or the natural person(s) on whose behalf a transaction or activity is being conducted and included at least:

A natural person is supposed to exercise the ultimate control over the company, whether on his own or with his spouse, any partner considered as equivalent to the spouse, children, children's spouse or partners or parents

- 1. due to the holding of shares, other shares or membership controls more than 25 percent of the total number of votes in the company.**
- 2. has the right to appoint or remove more than half of the company's board members.**
- 3. due to an agreement with the owner or legal entity, the regulations of articles of association, company agreements and comparable documents, could exercise control according to 1 or 2.**

Legal persons whose shares are admitted to trading on a regulated market (listed company) do not need to register beneficial owner.

Certification that legal person is a listed company and does not need to register beneficial owner.

If the company does not have a beneficial owner the company's Chairman or CEO shall be deemed to be the beneficial owner.

Please specify below:

Name	Personal identity number	Position	Owner share %
Name	Personal identity number	Position	Owner share %
Name	Personal identity number	Position	Owner share %
Name	Personal identity number	Position	Owner share %

### Additional information of trusts

In those cases a subscription order is for a foundation or trust or another legal structure, should a natural person be a beneficial owner if the person is: institutor, fund manager or, if the fund manager is a legal person, representative for fund manager, is beneficiary or belongs to beneficiary circle, or in another way, exercises the ultimate control over the trust or legal structure.

Name	Personal identity number	Position	Owner share %
Name	Personal identity number	Position	Owner share %
Name	Personal identity number	Position	Owner share %
Name	Personal identity number	Position	Owner share %

## Certification of tax liability in other country | Legal Person

Company name	Registration number
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### 1. Legal person – certification regarding tax liability in another country (US attested especially in Section 2 below)

<p><b>1.1 – Unit in another country</b></p> <p>The undersigned certify that:</p> <p>Units has its residency in another country then Sweden.</p>	<p style="text-align: right;"><b>If "YES", please state which country:</b></p> <p><b>YES NO Country:</b></p> <p><input type="checkbox"/> <input type="checkbox"/> _____</p>
<p><b>1.2 – Refers to passive non-financial units in Sweden</b></p> <p>The undersigned certify that:</p> <p>Is the unit a passive non-financial unit with at least one beneficial owner that is tax resident in another country/jurisdiction then Sweden.</p> <p><b>If "YES", please state name, country tax identification number ,(TIN Taxpayer Identification Number).</b></p>	<p><b>Person1.</b> Name: _____ Country: _____ TIN: _____ No TIN <input type="checkbox"/></p> <p><b>Person2.</b> Name: _____ Country: _____ TIN: _____ No TIN <input type="checkbox"/></p> <p><b>Person3.</b> Name: _____ Country: _____ TIN: _____ No TIN <input type="checkbox"/></p>

### 2. Legal person – Certification regarding tax liability in the US for business/financial entities in the FATCA partner countries. Certification takes place at one of the three options below. This form is a simplification of the original form W-8BEN E which can always be used as self-declaration. Unless this form is suitable use W-8BEN-E.

<p><b>Option 1 – Financial units in FATCA partner country (if this option is chosen then GIIN-number should be stated below)</b></p> <p><input type="checkbox"/> The undersigned authorized representative declares on his or hers honour that the units is a financial entity in the FATCA partner country and has not by the US tax authorities been classified as a non-FATCA participation unit.</p> <p><input type="checkbox"/> State GIIN-number: _____</p>										
<p><b>Option 2 – Active non-financial company</b></p> <p><input type="checkbox"/> The undersigned authorized representative declares on his honour that the device is a non-financial company, i.e. it is not a financial entity or a passive non-financial entity.</p>	<p>Active or Passive business? Check the Active if any of the following statements apply:</p> <ul style="list-style-type: none"> <li>At least 50 percent of the company's income before tax comes from sales and / or services during the previous fiscal year</li> <li>The company is, or is owned by the state, municipality or equivalent. The company or the group's shares are traded on an established market.</li> </ul>									
<p><b>Option 3 – Passive non-financial company</b></p> <p><input type="checkbox"/> The undersigned authorized representative declares on his honour that the company is identified as a passive non-financial company. Check also in appropriate box below, b) or c).</p> <p><input type="checkbox"/> b) In addition, I certify on my honour that the company has no US beneficial owner or</p> <p><input type="checkbox"/> c) In addition, I certify on my honour that the company has provided the name, address, and TIN (Tax Identification Number) for all the company US beneficial owner below:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th style="width: 33%;">Name</th> <th style="width: 33%;">Address</th> <th style="width: 33%;">TIN-number</th> </tr> </thead> <tbody> <tr> <td style="height: 20px;"> </td> <td> </td> <td> </td> </tr> <tr> <td style="height: 20px;"> </td> <td> </td> <td> </td> </tr> </tbody> </table>		Name	Address	TIN-number						
Name	Address	TIN-number								

### Signatures

- We hereby certify that the information above is current and correct.
- We confirm that the purpose of our intentions is savings in mutual funds.
- We vow to disclose to ISEC Services AB any new information in the event of any changes or updates to the details given such as name, address or change of ownership.
- We have attached a copy of valid proof of identification for the beneficial owner of the entity.
- We have attached a copy of certification of registration and certified copy of authorized signatory's proof of identification.
- We confirm that we have read, understood and accepted the fund rules, key investor information document and fund prospectus.

City and date	Signature and name in print
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**Identify yourself** (person the account is referring to)

- Scan the biographical page
- Ask a person of age to certify. A copy without certification does not get accepted.
- Post/email complete application to us.

Please attach your passport, driving license or other ID-documents here.  
Please be advised that the certificated information and the copied ID should be on the same page.

**PASSPORT**

**IDENTIFICATION**

**Certification** – I hereby confirm that the copy corresponds to the original

Signature (the one who witnesses the copy)	Phone number (the one who witnesses the copy)
Printed name (the one who witnesses the copy)	
City and date (the one who witnesses the copy)	

## Explanations about FATCA | Legal entities

This form is a simplification of the US Internal Revenue Service (IRS) original form for legal entities, the W-8BEN-E that always can be used instead.

Financial institutions outside the FATCA partner countries (see below definition of FATCA partner country) should, where appropriate, sign the American original Form W-8BEN-E.

Legal residents of the United States, that are subject to tax there because of management, incorporation or any other similar circumstance, should instead sign the American original Form W-9

### What is FATCA?

FATCA, short for Foreign Account Tax Compliance Act, is a relatively new regulation aiming to prevent tax evasion. Each country must sign the FACTA agreement in order for it to apply in the country. Countries and financial institutions that do not sign the agreement risk to pay 30% taxes on payments from the US. The Swedish-American FATCA Agreement was signed August 8, 2014 and entered into force on 1 April 2015. The agreement is reciprocal, which means that the IRS will have access to information about US citizens' capital assets and revenue managed by or paid to the Swedish financial entities. Similarly, the Swedish Tax Agency to obtain information about the Swedish citizens assets and revenue managed by or paid to the US financial entities

### Who is liable in USA?

Person who is liable to pay taxes in the United States is mentioned in the Swedish legislation as American person, the so-called US person. This concept includes people who have US citizenship (including those who have dual citizenship), regardless of where they reside, and which would otherwise have been tax resident in the United States; such as by settlement and / or holders of American residence and work (called Green Card). Those who are taxable in the United States are also required to declare tax in United States. Sweden has entered into a tax treaty with the United States to eliminate the risk of having to pay taxes in both Sweden and the US. Declaration obligation consists, however, in spite of the tax treaty. Special rules apply to those who did renounce their US citizenship or was previously a Green Card holder.

### Relevant legislation

- Act (2015:62) on identification of reportable accounts of FATCA agreement
- Changes in SFS 2015:69
- Act (2015:63) on the exchange of information on the occasion of FATCA Agreement.

### Definitions

#### FATCA – partner countries

FATCA – partner country is a country that signed an agreement with the US on the exchange of information under FATCA legislation. Participating Countries can be seen in a list published on the US Treasury website.

### Financial unit

A financial entity is a depository, investment institutions and certain insurance companies. An entity is also a financial entity if the part of its business, or if it is managed by another entity in its business, carries one or more of the following activities on behalf of clients

- Take deposits in the ordinary course of business as a credit institution or similar activities
- Dealing in securities or other financial instruments
- Conducts individual and collective portfolio management, or
- Otherwise investing, administering or managing funds or other funds

### Active non-financial company

Active non-financial companies are companies not resident in the United States which are not a financial institution and whose gross income in the previous calendar year or other appropriate reporting period is made up of less than 50 percent of revenues from activities other than the core business and whose assets held in the previous calendar year or other appropriate reporting period amounted to less than 50 percent of assets meant to generate revenue for core business.

### Active non-financial companies are attributes to:

- Non-financial companies which shares are traded on established securities market (including those affiliates)
- Non-financial start-up companies (the first two years)
- Non-financial companies in liquidation or bankruptcy action
- Holding companies which business entirely or almost entirely consists of owning all or part of the outstanding stake in affiliates, or provide funding or services to subsidiaries (other than financial companies)
- Finance Center in non-financial corporations which are principally engaged in financing or hedging transactions with or on behalf of related companies (which are not financial companies).
- Foundations and associations, etc. which are considered active non-financial companies
- Devices that are non-profit organizations operating for the public good or are registered denominations and which are particularly exempted from tax purposes in accordance with Chapter 7. income tax law (1999: 1229);
- Charity Foundations that qualify for special tax exemption under Chapter 7. income tax law (1999: 1229);
- Any units exempted under 7 kap.15- 17§§ income tax law (1999: 1229)

### Passive company

A passive company is neither a financial institution nor an active non - financial company

### Other info

Note! The information contained in this form is brief and not intended to be a comprehensive description of the regulatory framework. For more information, go to the Tax Agency and the IRS (US tax authorities) websites