APPENDIX 2

APPLICATION FORM FOR THE OFFER FOR SUBSCRIPTION

Augmentum Fintech plc

Important: before completing this form, you should read the accompanying notes.

To: Link Asset Services
Corporate Actions
The Registry
34 Beckenham Road
Beckenham
Kent
BR3 4TU

1. Application

I/We the person(s) detailed in section 3 below offer to subscribe for the amount shown in Box 1 subject to the Terms and Conditions set out in Part 8 of the Prospectus dated 22 February 2018 and subject to the Articles of Association of the Company.

Box 1 (write in figures, the aggregate value, at the Issue Price, of the new Shares that you wish to apply for – a minimum of £1,000).

£

2. Payment method:

☐ Cheque ☐ Bank transfer

☐ CREST Settlement – DVP

(Tick appropriate box)

3. Details of holder(s) in whose name(s) Shares will be issued (BLOCK CAPITALS)

Mr, Mrs, Miss or Title	Forenames (in full)
Surname/Company Name	
Address (in full)	
Designation (if any)	Date of Birth

Mr, Mrs, Miss or Title	Forenames (in full)
Surname/Company Name	
Address (in full)	
Designation (if any)	Date of Birth

Mr, Mrs, Miss or Title	Forenames (in full)
Surname/Company Name	
Address (in full)	
Designation (if any)	Date of Birth

Mr, Mrs, Miss or Title	Forenames (in full)
Surname/Company Name	
Address (in full)	
Designation (if any)	Date of Birth

4. CREST details

(Only complete this section if Shares allotted are to be deposited in a CREST Account which must be in the same name as the holder(s) given in section 3).

CREST Participant ID:					

CREST Member Account ID:								

5. Signature(s) all holders must sign

Execution by individuals:

First Applicant Signature		Date	
Second Applicant Signature		Date	
Third Applicant Signature		Date	
Fourth Applicant Signature		Date	

Execution by a company:

Executed by (Name of Company):				Date	
Name of Director:		Signature		Date	
Name of Director/Secretary:		Signature		Date	
If you are affixing a company seal, please mark a cross here		Affix Company Seal here:			

6. Settlement details

a) Cheque/Banker's Draft

If you are subscribing for Shares and paying by cheque or banker's draft pin or staple to this form your cheque or banker's draft for the exact amount shown in Box 1 made payable to "**Link Market Services Limited Re: Augmentum Fintech plc OFS A/C**". Cheques and banker's drafts must be drawn on an account at a branch of a bank or building society in the United Kingdom and must bear the appropriate sort code in the top right hand corner.

b) Bank transfer

For applicants sending subscription monies by electronic bank transfer (CHAPS), payment must be made for value by 11.00 a.m. on 8 March 2018 directly into the bank account detailed below. The payment instruction must also include a unique reference comprising your name and a contact telephone number which should be entered in the reference field on the payment instruction, for example, MJ SMITH 01234 567 8910

Sort Code:	15-10-00
Account No:	32578147
Account Name:	Link Market Services Limited Re: Augmentum Fintech Plc CHAPS a/c

The Receiving Agent cannot take responsibility for correctly identifying payments without a unique reference nor where a payment has been received but without an accompanying application form.

Payments in electronic form must come from a UK bank account and from a personal account in the name of the individual investor where they have sole or joint title to the funds. The account name should be the same as that inserted in Box 3 of the Application Form. Payments must relate solely to your Application.

Where an electronic transfer is being made Link Asset Services will request a recent bank statement showing the payment being made to confirm source of funds. If a CHAPS payment is over £15,000 Link Asset Services will also require a certified copy of your passport and a recent utility bill.

c) CREST Settlement

If you so choose to settle your application within CREST, that is by DVP, you or your settlement agent/custodian's CREST account must allow for the delivery and acceptance of Shares to be made against payment of the Issue Price, following the CREST matching criteria set out below:

Trade date:	9 March 2018
Settlement date:	13 March 2018
Company:	Augmentum Fintech plc
Security description:	Ordinary shares of £0.01 each
SEDOL:	BG12XV8
ISIN:	GB00BG12XV81
CREST message type:	DEL

Should you wish to settle by DVP, you will need to input your CREST DEL instructions to Link Asset Services' Participant account RA06 by no later than 11.00 a.m. on 8 March 2018.

You must also ensure that you or your settlement agent/custodian has a sufficient "debit cap" within the CREST system to facilitate settlement in addition to your/its own daily trading and settlement requirements.

Applicants wishing to settle by DVP will still need to complete and submit a valid Application Form by the 11.00 a.m. deadline. You should tick the relevant box in section 2.

Note: Link Asset Services will not take any action until a valid DEL message has been alleged to the Participant account by the applicant.

No acknowledgement of receipt or input will be provided.

In the event of late/non settlement the Company reserves the right to deliver Shares outside of CREST in certificated form provided that payment has been made in terms satisfactory to the Company and all other conditions of the Offer for Subscription have been satisfied.

7. Reliable introducer declaration

Completion and signing of this declaration by a suitable person or institution may avoid presentation being requested of the identity documents detailed in section 8 of the notes on how to complete this Application Form.

The declaration below may only be signed by a person or institution (being a regulated financial services firm) (the "**firm**") which is itself subject in its own country to operation of "customer due diligence" and anti-money laundering regulations no less stringent than those which prevail in the United Kingdom. Acceptable countries include Austria, Belgium, Bulgaria, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, the Netherlands, Norway, Portugal, Slovenia, Spain, Sweden and the UK.

Declaration: To the Company and the Receiving Agent

With reference to the holder(s) detailed in section 3, all persons signing at section 5 and the payor if not also the Applicant (together the "**subjects**") WE HEREBY DECLARE:

i. we operate in one of the above mentioned countries and our firm is subject to money laundering regulations under the laws of that country which, to the best of our knowledge, are no less stringent than those which prevail in the United Kingdom;

ii. we are regulated in the conduct of our business and in the prevention of money laundering by the regulatory authority identified below;

iii. each of the subjects is known to us in a business capacity and we hold valid identity documentation on each of them and we undertake to immediately provide to you copies thereof on demand;

iv. we confirm the accuracy of the names and residential/business address(es) of the holder(s) given at section 3 and if a CREST Account is cited at section 4 that the owner thereof is named in section 3;

v. having regard to all local money laundering regulations we are, after enquiry, satisfied as to the source and legitimacy of the monies being used to subscribe for the Shares mentioned; and

vi. where the payor and holder(s) are different persons we are satisfied as to the relationship between them and reason for the payor being different to the holder(s).

The above information is given in strict confidence for your own use only and without any guarantee, responsibility or liability on the part of this firm or its officials.

Signed:.....

Name: .....

Position having authority to bind the firm: .....

Name of regulatory authority:.....

Firm's Licence number: .....

Website address or telephone number of regulatory authority: .....

STAMP of firm giving full name and business address:

☐ Please tick this box if you wish Link Asset Services to place reliance on the AML checks undertaken by your firm in respect of your client. By doing so you confirm the following:

- Your firm has undertaken its own identification and verification checks to identify the Subscriber to the standard required by the Money Laundering Regulations with the guidance for the UK Capital Financial Sector issued by the Joint Money Laundering Steering Group ("**JMLSG**");
- Your firm has robust policies, procedures, systems, controls and retention policies in place to identify and prevent money laundering/ terrorist financing; and
- Evidence provided by your client will be retained by your firm for a period of **five years** from the date of this application and will be disclosed to Link Asset Services immediately upon written request.

Additionally, in line with guidance provided by the JMLSG, Link Asset Services is required to satisfy itself as to which documentary evidence was provided by your client to enable your ID&V checks to be performed, e.g. UK passport, driving licence, bank statement etc. Please detail these in the box below.

Please also detail the risk categorisation and level of due diligence applied to your client:

- Low Risk / Simplified Due Diligence applied ☐
- Medium Risk/ Standard Due Diligence applied ☐
- High Risk / Enhanced Due Diligence applied ☐

8. Contact details

To ensure the efficient and timely processing of this application please enter below the contact details of a person the Company (or any of its agents) may contact with all enquiries concerning this application. Ordinarily this contact person should be the (or one of the) person(s) signing in section 5 on behalf of the first named holder. If no details are entered here and the Company (or any of its agents) requires further information, any delay in obtaining that additional information may result in your application being rejected or revoked.

Contact Name	E-mail address
Address	Telephone No
	Fax No

NOTES ON HOW TO COMPLETE THE APPLICATION FORM

Applications should be returned so as to be received by Link Asset Services no later than 11.00 a.m. on 8 March 2018.

In addition to completing and returning the Application Form to Link Asset Services, you will also need to complete and return a Tax Residency Self Certification Form. The ''individual tax residency self-certification – sole holding'' form can be found at the end of this document (Appendix 3). Further copies of this form and the relevant form for joint holdings or corporate entity holdings can be requested from Link Asset Services by calling the Helpline number below.

It is a condition of application that (where applicable) a completed version of the Tax Residency Self Certification Form is provided with the Application Form before any application can be accepted.

HELPLINE: If you have a query concerning the completion of this Application Form, please telephone Link Asset Services on 0371 664 0321. Calls are charged at the standard geographic rate and will vary by provider. Calls outside the United Kingdom will be charged at the applicable international rate. The helpline is open between 9.00 a.m. – 5.30 p.m., Monday to Friday excluding public holidays in England and Wales. Please note that Link Asset Services cannot provide any financial, legal or tax advice and calls may be recorded and monitored for security and training purposes.

1. Application

Fill in (in figures) in Box 1 the aggregate value, at the Issue Price, the number of Shares being subscribed for. The number being subscribed for must be a minimum of 1,000 Shares. Financial intermediaries who are investing on behalf of clients should make separate applications for each client.

2. Payment method

Mark in the relevant box to confirm your payment method, i.e. cheque/banker's draft, bank transfer or settlement via CREST.

3. Holder details

Fill in (in block capitals) the full name(s) of each holder and the address of the first named holder. Applications may only be made by persons aged 18 or over. In the case of joint holders only the first named may bear a designation reference. A maximum of four joint holders is permitted. All holders named must sign the Application Form in section 5.

4. CREST

If you wish your Shares to be deposited in a CREST account in the name of the holders given in section 3, enter in section 4 the details of that CREST account. Where it is requested that Shares be deposited into a CREST account please note that payment for such Shares must be made prior to the day such Shares might be allotted and issued.

5. Signature

All holders named in section 3 must sign section 5 and insert the date. The Application Form may be signed by another person on behalf of each holder if that person is duly authorised to do so under a power of attorney. The power of attorney (or a copy duly certified by a solicitor or a bank) must be enclosed for inspection (which originals will be returned by post at the addressee's risk). A corporation should sign under the hand of a duly authorised official whose representative capacity should be stated and a copy of a notice issued by the corporation authorising such person to sign should accompany the Application Form.

6. Settlement details

a) Cheque/Banker's draft

All payments by cheque or banker's draft must accompany your application and be for the exact amount inserted in Box 1 of the Application Form. Your cheque or banker's draft must be made payable to ''**Link Market Services Limited Re: Augmentum Fintech plc OFS A/C**.'' in respect of

an Application and crossed "**A/C Payee Only**". Applications accompanied by a post-dated cheque will not be accepted.

Cheques or banker's drafts must be drawn on an account where the applicant has sole or joint-title to the funds and on an account at a branch of a bank or building society in the United Kingdom which is either a settlement member of the Cheque and Credit Clearing Company Limited or the CHAPS Clearing Company Limited or which is a member of either of the Committees of Scottish or Belfast clearing houses or which has arranged for its cheques and banker's drafts to be cleared through the facilities provided by any of those companies or committees and must bear the appropriate sort code in the top right hand corner.

Third party cheques may not be accepted, with the exception of building society cheques or banker's drafts where the building society or bank has inserted on the back of the cheque the full name of the building society or bank account holder and have added the building society or bank branch stamp. The name of the building society or bank account holder must be the same as the name of the current shareholder or prospective investor. Please do not send cash. Cheques or banker's drafts will be presented for payment upon receipt. The Company reserves the right to instruct the Receiving Agent to seek special clearance of cheques and banker's drafts to allow the Company to obtain value for remittances at the earliest opportunity.

b) Bank transfer

For applicants sending subscription monies by electronic bank transfer (CHAPS), payment must be made for value by 11.00 a.m. on 8 March 2018 directly into the bank account detailed below. The payment instruction must also include a unique reference comprising your name and a contact telephone number which should be entered in the reference field on the payment instruction, for example, MJ SMITH 01234 567 8910

Sort Code:	15-10-00
Account No:	32578147
Account Name:	Link Market Services Limited Re: Augmentum Fintech plc CHAPS a/c

The Receiving Agent cannot take responsibility for correctly identifying payments without a unique reference nor where a payment has been received but without an accompanying application form.

Payments in electronic form must come from a UK bank account and from a personal account in the name of the individual investor where they have sole or joint title to the funds. The account name should be the same as that inserted in Box 3 of the application form. Payments must relate solely to your Application.

Where an electronic transfer is being made Capita Asset Services will request a recent bank statement showing the payment being made to confirm source of funds. If a CHAPs payment is over €15,000 Capita asset Services will also require a certified copy of your passport and a recent utility bill.

c) CREST settlement

The Company will apply for the Shares issued pursuant to the Offer for Subscription in uncertificated form to be enabled for CREST transfer and settlement with effect from Admission (the "**Relevant Settlement Date**"). Accordingly, settlement of transactions in the Shares will normally take place within the CREST system.

The Application Form contains details of the information which the Company's Receiving Agent, Link Asset Services, will require from you in order to settle your application within CREST, if you so choose. If you do not provide any CREST details or if you provide insufficient CREST details for Link Asset Services to match to your CREST account, Link Asset Services will deliver your Shares in certificated form provided payment has been made in terms satisfactory to the Company.

The right is reserved to issue your Shares in certificated form should the Company, having consulted with Link Asset Services, consider this to be necessary or desirable. This right is only likely to be exercised in the event of any interruption, failure or breakdown of CREST or any part of CREST or on the part of the facilities and/or system operated by Link Asset Services in connection with CREST.

The person named for registration purposes in your Application Form must be: (a) the person procured by you to subscribe for or acquire the Shares; or (b) yourself; or (c) a nominee of any such person or yourself, as the case may be. Neither Link Asset Services nor the Company will be responsible for any liability to stamp duty or stamp duty reserve tax resulting from a failure to observe this requirement. You will need to input the delivery versus payment ("**DVP**") instructions into the CREST system in accordance with your application. The input returned by Link Asset Services of a matching or acceptance instruction to our CREST input will then allow the delivery of your Shares to your CREST account against payment of the Issue Price through the CREST system upon the Relevant Settlement Date.

By returning your Application Form you agree that you will do all things necessary to ensure that you or your settlement agent/custodian's CREST account allows for the delivery and acceptance of Shares to be made prior to 11.00 a.m. on 8 March 2018 against payment of the Issue Price. Failure by you to do so will result in you being charged interest at the rate of two percentage points above the then published bank base rate of a clearing bank selected by Link Asset Services.

To ensure that you fulfil this requirement it is essential that you or your settlement agent/custodian follow the CREST matching criteria set out below:

Trade date:	9 March 2018
Settlement date:	13 March 2018
Company:	Augmentum Fintech plc
Security description:	Ordinary shares of £0.01 each
SEDOL:	BG12XV8
ISIN:	GB00BG12XV81
CREST message type:	DEL

Should you wish to settle by DVP, you will need to input your CREST DEL instructions to Link Asset Services' Participant account RA06 by no later than 11.00 a.m. on 8 March 2018.

You must also ensure that you or your settlement agent/custodian has a sufficient "debit cap" within the CREST system to facilitate settlement in addition to your/its own daily trading and settlement requirements.

Applicants wishing to settle by DVP will still need to complete and submit a valid Application Form by the 11.00 a.m. deadline. You should tick the relevant box in section 2.

Note: Link Asset Services will not take any action until a valid DEL message has been alleged to the Participant account by the applicant.

No acknowledgement of receipt or input will be provided.

In the event of late CREST settlement, the Company, after having consulted with Link Asset Services, reserves the right to deliver Shares outside CREST in certificated form provided payment has been made in terms satisfactory to the Company and all other conditions in relation to the Offer for Subscription have been satisfied.

7. Reliable introducer declaration

Applications with a value greater than €15,000 (approximately £13,000) will be subject to verification of identity requirements. This will involve you providing the verification of identity documents listed below UNLESS you can have the declaration provided at section 7 of the Application Form given and signed by a firm acceptable to the Company (or any of its agents). In order to ensure your Application is processed in a timely and efficient manner all Applicants are strongly advised to have the declaration provided in section 7 of the Application Form completed and signed by a suitable firm.

If the declaration in section 7 cannot be completed and the value of the application is greater than €15,000 (approximately £13,000) the documents listed below must be provided with the completed Application Form, as appropriate, in accordance with internationally recognised standards for the prevention of money laundering. Notwithstanding that the declaration in section 7 has been

completed and signed, the Company (or any of its agents) reserves the right to request of you the identity documents listed below and/or to seek verification of identity of each holder and payor (if necessary) from you or their bankers or from another reputable institution, agency or professional adviser in the applicable country of residence. If satisfactory evidence of identity has not been obtained within a reasonable time your application may be rejected or revoked. Where certified copies of documents are requested below, such copy documents should be certified by a senior signatory of a firm which is either a governmental approved bank, stockbroker or investment firm, financial services firm or an established law firm or accountancy firm which is itself subject to regulation in the conduct of its business in its own country of operation and the name of the firm should be clearly identified on each document certified.

a. **For each holder being an individual enclose:**

   i. a certified clear photocopy of one of the following identification documents which bears both a photograph and the signature of the person: current passport, government or Armed Forces identity card, or driving licence; and

   ii. certified copies of at least two of the following documents which purport to confirm that the address given in section 3A is that person's residential address: a recent gas, electricity, water or telephone (not mobile) bill, a recent bank statement, a council rates bill or similar document issued by a recognised authority; and

   iii. if none of the above documents show the Applicant's date and place of birth, enclose a note of such information; and

   iv. details of the name and address of the Applicant's personal bankers from which the Company (or any of its agents) may request a reference, if necessary.

b. **For each holder being a company (a ''holder company'') enclose:**

   i. a certified copy of the certificate of incorporation of the holder company; and

   ii. the name and address of the holder company's principal bankers from which the Company (or any of its agents) may request a reference, if necessary; and

   iii. a statement as to the nature of the holder company's business, signed by a director; and

   iv. a list of the names and residential addresses of each director of the holder company; and

   v. for each director provide documents and information similar to that mentioned in 7(a) above; and

   vi. a copy of the authorised signatory list for the holder company; and

   vii. a list of the names and residential/registered address of each ultimate beneficial owner interested in more than three per cent. of the issued share capital of the holder company and, where a person is named, also complete 7(c) below and, if another company is named (hereinafter a ''**beneficiary company**''), also complete 7(d) below. If the beneficial owner(s) named do not directly own the holder company but do so indirectly via nominee(s) or intermediary entities, provide details of the relationship between the beneficial owner(s) and the holder company.

c. **For each person named in 7(b) as a beneficial owner of a holder company enclose for each such person documents and information similar to that mentioned in 7(a)(i) to 7(a)(iv).**

d. **For each beneficiary company named in 7(b) as a beneficial owner of a holder company enclose:**

   i. a certified copy of the certificate of incorporation of that beneficiary company; and

   ii. statement as to the nature of that beneficiary company's business signed by a director; and

   iii. the name and address of that beneficiary company's principal bankers from which the Company (or any of its agents) may request a reference, if necessary; and

   iv. enclose a list of the names and residential/registered address of each beneficial owner owning more than five per cent. of the issued share capital of that beneficiary company.

The Company (or any of its agents) reserves the right to ask for additional documents and information.

8. **Contact details**

To ensure the efficient and timely processing of your Application Form, please provide contact details of a person the Company (or any of its agents) may contact with all enquiries concerning your Application. Ordinarily this contact person should be the person signing in section 5 on behalf of the first named holder. If no details are entered here and the Company (or any of its agents) requires further information, any delay in obtaining that additional information may result in your application being rejected or revoked.

APPENDIX 3

TAX RESIDENCY SELF-CERTIFICATION FORM (INDIVIDUALS)

Company that shares are held in: *	**Augmentum Fintech plc**
Investor code *	
Name: *	
Registered Address: *	
Tax Residence Address *Only if different to your registered address above*	
Date of Birth * *(DD/MM/YYYY)*	

Country/Countries of Residence for Tax Purposes	
Country of residence for tax purposes	**Tax Identification Number** *In the UK this would be your NI number*
1 *	**1** *
2	**2**
3	**3**
4	**4**

US Citizen
Please mark the box ONLY if you are a US Citizen (see definition below) ☐

Declarations and Signature

I acknowledge that the information contained in this form and information regarding my shares may be reported to the local tax authority and exchanged with tax authorities of another country or countries in which I may be tax resident where those countries have entered into Agreements to exchange Financial Account information.

I undertake to advise the Company within 30 days of any change in circumstances which causes the information contained herein to become incorrect and to provide the Company with a suitably updated Declaration within 30 days of such change in circumstances.

I certify that I am the shareholder (or I am authorised to sign for the shareholder**). If this relates to a joint holding, I also acknowledge that as a joint holder I may be reported to the relevant tax authority if all the other holders do not provide a Tax Residency Self-Certification.

I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.

Signature: *	
Print Name: *	
Date: *	
Daytime telephone number / email address* **	

* *Mandatory field*
** *If signing under a power of attorney, please also attach a certified copy of the power of attorney.*
*** *We will only contact you if there is a question around the completion of the self- certification form.*

"US Citizen"

- All US citizens. An individual is a citizen if that person was born in the United States or if the individual has been naturalized as a US citizen.
- You can also be a US citizen, even if born outside the United States if one or both of your parents are US citizens.

INTRODUCTION

The law requires that Financial Institutions collect, retain and report certain information about their account holders, including the account holders tax residency.

Please complete the form above and provide any additional information requested.

If your declared country/countries of residence for tax purposes is not the same as that of the Financial Institution and is either the US or is on the OECD list of countries which have agreed to exchange information (http://www.oecd.org/tax/transparency/AEOI-commitments.pdf), the Financial Institution will be obliged to share this information with its local tax authority who may then share it with other relevant local tax authorities.

Failure to validly complete and return this form will result in you being reported onwards to the relevant local tax authority. Additionally, if this form has been issued in conjunction with an application for a new holding, then your application may be adversely impacted.

Definitions of terms used in this form can be found below.

Any details you enter in the ''Tax Residence Address'' will be used for tax purposes only and will not be used to update your registered details.

If any of the information about your tax residency changes, you are required to provide the Company with a new, updated, self-certification form within 30 days of such change in circumstances.

JOINT HOLDERS (IF RELEVANT)

All joint holders are treated as separate holders for these tax purposes and every joint holder is required to give an Individual Tax Residency Self-Certification. If any one or more is reportable, the value of the whole shareholding will be reported for all joint shareholder(s).

If we do not receive the self-certification from each joint shareholder, then the whole holding will be treated as undocumented and all holders (including those who have completed the self-certification form) will be reported to the relevant tax authorities.

If you have any remaining questions about how to complete this form or about how to determine your tax residency status you should contact your tax adviser.

DEFINITIONS

The OECD Common Reporting Standard for Automatic Exchange of Financial Account Information (''**The Common Reporting Standard**'') http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/ contains definitions for the terms used within it. However, the following definitions are for general guidance only to help you in completing this form.

''Account Holder''

The Account Holder is either the person(s) whose name(s) appears on the share register of a Financial Institution. Or where Link holds the shares on your behalf, the person whose name appears on the register of entitlement that Link maintains.

''Country/Countries of residence for tax purposes''

You are required to list the country or countries in which you are resident for tax purposes, together with the tax reference number which has been allocated to you, often referred to as a **tax identification number (TIN).** Special circumstances (such as studying abroad, working overseas, or extended travel) may cause you to be resident elsewhere or resident in more than one country at the same time (dual residency). The country/countries in which you might be obliged to submit a tax return are likely to be your country/countries of tax residence. If you are a US citizen or hold a US passport or green card, you will also be considered tax resident in the US even if you live outside the US.

''Tax Identification Number or TIN''

The number used to identify the shareholder in the country of residence for tax purposes.

Different countries (or jurisdictions) have different terminology for this and could include such as a National Insurance number, social security number or resident registration number. Some jurisdictions that do issue TINs have domestic law that does not require the collection of the TIN

for domestic reporting purposes so that a TIN is not required to be completed by a shareholder resident in such jurisdictions. Some jurisdictions do not issue a TIN or do not issue a TIN to all residents.

''US Citizen''

- All US citizens. An individual is a citizen if that person was born in the United States or if the individual has been naturalized as a US citizen.
- You can also be a US citizen, even if born outside the United States if one or both of your parents are US citizens.

If you have any questions about these definitions or require further details about how to complete this form then please contact your tax adviser.

NOTHING IN THIS DOCUMENT CAN BE CONSIDERED TO BE TAX ADVICE.

QUESTIONS & ANSWERS

Why are you writing to me and asking for a ''Tax Residency Self Certification''?

The governments of more than 90 countries around the world have agreed to exchange tax related information. These governments have passed similar sets of laws to enable the Automatic Exchange of Information (''**AEOI**''). The full list of countries involved can be seen at: www.oecd.org/tax/transparency/AEOI-commitments.pdf

Additionally, the United States has over 100 similar agreements with many countries referred to as the 'Foreign Account Tax Compliance Act'.

The legislation can vary slightly from jurisdiction to jurisdiction, but at a high level, it requires Financial Institutions to:

- Identify existing Account Holders that may be resident (for tax purposes) in other participating jurisdictions. Then contact any such Holders and request that they complete a ''Tax Residency Self Certification'' form.
- Obtain a ''Tax Residency Self Certification'' form for all new Holders.
- Identify holders who move from one jurisdiction to another and request that they complete a ''Tax Residency Self Certification'' form.
- Identify Holders who have payments sent to a different jurisdiction.
- Submit a return to the Financial Institution's ''local'' tax authority on an annual basis. As an example, for a company incorporated in the UK, the local tax authority would be HM Revenue & Customs (HMRC).
- Follow up on any non responders at least annually for at least 3 years.

The ''local'' tax authority will pass information onto the tax authority in the relevant jurisdiction. As an example the tax authority in the US is the Inland Revenue Service (''**IRS**''), so HMRC will exchange information with the IRS.

Where can I find out more information about the legislation?

The legislation is quite complex and you may wish to speak to your tax adviser.

The web site of your local tax authority will contain more information e.g. HMRC for the UK; the IRS for the US; Jersey Income Tax Department for Jersey, etc.

Additionally, the web site of The Organisation for Economic Co-operation and Development (OECD) gives further information.

What happens if I do not complete the form?

In the annual report that the Financial Institution sends to their local tax authority you will be shown as 'Undocumented'.

The local tax authority will collate the responses from all of its financial institutions and pass that information onto the relevant local tax authority for the jurisdictions identified.

Link is not able to comment on what action the tax authority for the jurisdiction will take.

What if I am a Tax Resident in 2 or more countries?

The self-certification form allows for up to 4 tax residencies to be recorded.

I do not pay tax or I do not know which country I am tax resident in

Please refer to your local tax authority or tax adviser.

I do not have a tax identification number

Please refer to your local tax authority or tax adviser.

Note that different countries call their tax identification numbers using alternative terminology. As an example in the UK it would be a National Insurance number.

I have already completed a W8 or W9 form. Do I still need to complete a ''Tax Residency Self Certification''?

Yes. The US legislation governing W8/W9 forms overlaps with US FATCA legislation and the Common Reporting Standard.

What is classed as my Tax Residence Address?

Please refer to your local tax authority or tax adviser.

In addition, you may wish to consider: Where you are a citizen with a passport; Your residential home address in a country and unrestricted right of entry back into that country once you depart.

Joint Holders

When there are multiple holders on an account, every joint holder must complete a Tax Residency Self Certification and every joint holder will receive a letter in their own right. The letter will be sent to the registered address recorded for the holding.

Joint holders are treated as separate holders for these tax purposes. If any one of the joint holders is reportable, the value of the whole shareholding will be reported for all of the joint shareholder(s).

If we do not receive a validly completed self-certification for each joint shareholder, the whole shareholding will be treated as ''undocumented'' and all shareholders (including those who have completed the self-certification form) will be reported to the relevant tax authorities.

Can I use the Self Certification Form to advise of a Change of Name?

No. You must advise Link Asset Services separately.

For more information, see www.linkassetservices.com

Can I use the Self Certification Form to advise of the death of a holder, or registration of a power of Attorney?

No. You must advise Link Asset Services separately. For more information, see www.linkassetservices.com

How do I contact Link Asset Services, to advise of a change of address or any other changes to my account?

Share Holder Portal:	www.linkassetservices.com
Telephone:	+44 (0) 371 664 0300
	Calls outside the United Kingdom will be charged at the applicable international rate. We are open between 09:00 – 17:30, Monday to Friday excluding public holidays in England and Wales.
Address:	The Registry 34 Beckenham Road Beckenham, Kent, BR3 4TU

I would like future dividends paid into a different bank account

Contact Link Asset Services. For more information, see www.linkassetservices.com

I have given a different address for tax purposes, will the registered address of my shareholding be altered?

No. The details on the Self Certification form are for tax purposes only. If you want to alter any of the registered details relating to your investment then you need to inform Link Asset Services. For more information, see www.linkassetservices.com

I have recently sold all of the shares, do I still need to complete a Self-Certification form?

Yes. Your account will be reportable in the current year, but will be cease to be reportable in subsequent years.