



a segregated portfolio of Physical Hard Assets Fund SPC

List of Supporting Documents to Accompany Subscriptions

Individuals

- i) A legible copy of an official valid ID document that contains a clear photograph and signature (example: Passport, Driver's License or National Identity Card) is required;
- ii) Registered address verification: A copy of a recent bank statement or utility bill dated within the last 12 months (if address is not already on the photo ID);
- iii) Bank relationship confirmation: a bank statement or bank reference letter.
- iv) *Appropriate and current IRS tax form where applicable.* <http://www.irs.gov/Forms-&-Pubs>

Non-Public Corporations

- i) Certificate of Incorporation or Formation;
- ii) Original or notarized certificate of Good Standing (or an original or notarized excerpt of the Chamber of Commerce which is not older than 3 months);
- iii) Notarized/ certified copy of the Articles of Association or equivalent in jurisdiction of the Fund;
- iv) Original recent authorized signature list;
- v) Copy of latest audited financials;
- vi) Full list of all directors (copy register of directors). Amendments must be reported immediately;
- vii) Copies of photo ID's of the corporation's directors;
- viii) Copies of utility bill or bank statement from all directors, dated within the last 12 months.
- ix) Shareholder's register. Subscriptions from companies with bearer shares outstanding are not accepted. If any changes to the Shareholder register occur, a new list must be sent to us immediately;
- x) Photo IDs and utility bill or bank statements of beneficial owners holding greater than 10%.
- xi) *Appropriate and current IRS tax form where applicable.* <http://www.irs.gov/Forms-&-Pubs>

Public Corporations

If the corporation is listed on a Stock Exchange in a FATF member country

- i) Recent authorized signature list;
- ii) Name Stock Exchange and regulator;
- iii) Proof of listing e.g. print from Reuters or Bloomberg;
- iv) Copy of latest audited financials or Copy of Stock Exchange filing;
- v) Copy of prospectus;
- vi) *Appropriate and current IRS tax form where applicable.* <http://www.irs.gov/Forms-&-Pubs>

Partnerships

- i) Partnership agreement;
- ii) Certificate of registration, if applicable;
- iii) Original Certificate of Good Standing or original excerpt of the Chamber of Commerce, to prove current existence, not older than 3 months;
- iv) List of all partners, changes must be reported immediately, including their names, residential addresses and dates of birth;
- v) Documentation of identity, as well as utility bills or bank statements of all partners (whether corporate or individual) who is required;



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- vi) Original consent from all partners of the partnership authorizing the subscription;
- vii) *Appropriate and current IRS tax form where applicable.* <http://www.irs.gov/Forms-&-Pubs>

Trust Companies

- i) Notarized or certified copy of the Trust;
- ii) Details of all trustees, including names, residential addresses and dates of birth);
- iii) Documentation of Identity, as well as bank statements or utility bills of Trustees, Governors and Board Members;
- iv) Documentation of identity, as well as bank statements or utility bills of the beneficiary(s) and grantors of the trust;
- v) *Appropriate and current IRS tax form where applicable.* <http://www.irs.gov/Forms-&-Pubs>

Foundations or Charities

- i) Foundation Deed or Formation document;
- ii) Confirmation on nature / purpose of charity including nature of funding;
- iii) Confirmation of approved charity status from relevant charities register;
- iv) Details of beneficiaries or class of beneficiaries;
- v) Most recent audited financial statements;
- vi) Documentation of identity, as well as bank statements or utility bills of all directors is required;
- vii) Authorized signature list;
- viii) *Appropriate and current IRS tax form where applicable.* <http://www.irs.gov/Forms-&-Pubs>

Designated Person Investing on its own behalf

- i) AML letter;
- ii) Proof of Regulation;

Designated Person Investing on behalf of a Third Party

- i) AML letter;
- ii) Proof of regulation;

Designated Person Conducting the AML

- i) AML Letter;
- ii) Proof of Regulation;

Public Body

- i) Name of the home state authority and the nature of its relationship with the public body;
- ii) Independent review of publicly available information;

Limited Liability Company

- i) Certificate of formation;
- ii) Operating agreement;
- iii) Details of all managing members, including names, residential addresses and dates of birth;



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- iv) Documentation of identity, as well as bank statements or utility bills of all managing members;
- v) Identity of any members holding greater than 10% (if none, at least two partners):
Documentation of identity, as well as bank statements or utility bills;

Allowable Pension Scheme

- i) Formation Document

Pension Scheme

- i) Formation document;
- ii) Name and address of Scheme Administrator and entity carrying out AML on scheme investors;
- iii) Documentation of identity, as well as bank statements or utility bills of trustees and signatories (at least two)

School, College or University

- i) Constitutional or Formation document;
- ii) Confirmation of Ownership (public or private);
- iii) Details of main officials, including names, residential addresses and dates of birth;
- iv) Documentation of identity, as well as bank statements or utility bills of officials;
- v) Documentation of identity, as well as bank statements or utility bills of individual beneficial owners holding greater than 10%

Fund

- i) Offering memorandum;
- ii) Prof of regulation for the entity conducting AML on the underlying investors within the Fund;
- iii) AML Letter.

NOTE: When certified copies of the above mentioned documents are required, the following rules apply in regards to certified documents: A certified document is a copy of an original document that has been signed by a person of standing that can confirm that the document is a 'true and correct copy' or that the photograph is a 'true likeness' of an individual. Suitable certifiers can be any of the following:

- Lawyer
- Practicing certified or chartered accountant
- Director, office or manager of a regulated credit or financial institution
- Notary Public, practicing solicitor, a commissioner of oath or a formally appointed member of the judiciary (e.g. judge or other court officer)
- Senior civil servant or an active police or custom's officer
- Officer of an embassy, consulate or high commission of the country of issue of the document.

The certifier must be a suitable person whereby such persons are expected to (a) adhere to ethical and/or professional standards and to (b) exercise his or her profession or vocation in a jurisdiction that has an effective anti-money laundering regime.

The certified copies must include date, title and print full name of the individual certifying them.