

**FULLERTON FUND**  
**FULLERTON FUNDS S2**  
**FULLERTON FUNDS S3**  
**FULLERTON FUNDS C1**  
**FULLERTON FUNDS S8**  
**FULLERTON ABSOLUTE RETURNS INVESTMENT STRATEGIES FUND**  
 (each a "Fund", collectively the "Funds")  
**SELF-CERTIFICATION FORM FOR CORPORATE**

Various tax regulations require us to collect certain information about each Unitholder's tax residency and classification. In certain circumstances, we may be obliged to share information on your account with regulatory authorities. Please complete all relevant sections in this declaration form carefully. If you have any questions about your organisation's tax residence or classification, please contact your tax advisor. Please submit this form to the Manager(s) via facsimile followed by the original via mail:

**Fullerton Fund Management Company Ltd**  
**3 Fraser Street, #09-28, DUO Tower, Singapore 189352**  
**Attention: Fund Administration**  
**Facsimile: +65 6820 6878**

Please note that this form and supporting documents (where applicable) have to be received prior to a new account being opened. Transactions will be accepted only after the account has been opened.

PART I: APPLICANTS' DETAILS	
Full Name <i>(as per constitutive document)</i>	: _____
Registered Address	: _____
Mailing Address <i>(if different from Registered Address)</i>	: _____ Country: _____
Registered Address	: _____ Country: _____
Country of Incorporation	: _____

PART II: TAX RESIDENCY		
<b>Section 1: US Person</b> <i>(Please refer to definition of terms in Exhibit A)</i> Please tick and complete this section as appropriate if your Entity is a US Person.		
<input type="checkbox"/> The Entity is a Specified US Person and its US Taxpayer Identifying Number (TIN) is _____		
<input type="checkbox"/> The Entity is a US Person that is not a Specified US Person. Please indicate the exemption and US TIN: Exemption: _____ US TIN : _____		
<b>Section 2: Non-US Person</b> Please indicate the Entity's country of residence for tax purposes and the associated TIN. If your Entity is resident in more than one country please provide details of all jurisdictions.		
<b>Country of Tax Residence</b>	<b>TIN</b>	<b>If TIN is not available, please provide reason</b>
<b>Section 3: United Kingdom ("UK") Person</b> Please tick and complete this section as appropriate if your Entity is a UK Person.		
<input type="checkbox"/> The Entity is a Specified UK Person <sup>(1)</sup>		
<input type="checkbox"/> The Entity is a UK Person that is not a Specified UK Person. Please indicate the exemption <sup>(2)</sup> : Exemption: _____		



**PART V: CONTROLLING PERSONS**

If your Entity is a Passive NFE or an Investment Entity (including an entity managed by a Financial Institution) resident in a Non-Participating Jurisdiction under CRS, are there any Controlling Persons<sup>(3)?</sup>

Yes       No      If yes, please provide the name of each Controlling Person below and complete Appendix A for each Controlling Person

S/N	Legal Name
1.	
2.	
3.	
4.	

**PART VI: CERTIFICATION & DECLARATION**

1. We certify and declare that the information provided above is true, accurate and complete.
2. We hereby consent for the Manager(s), Trustee and/or their appointed agents to report our information to regulatory authorities in accordance with the requirements as may be stipulated by applicable laws, regulations, agreement or regulatory guidelines or directives.
3. We hereby consent that the Manager(s), Trustee and/or their appointed agents may withhold from our account such amounts in accordance with the requirements as may be stipulated by applicable laws, regulations, agreement or regulatory guidelines or directives.
4. We hereby consent that the Manager(s), Trustee and/or their respective appointed agents may classify me/us as a recalcitrant account holder and/or suspend, recall or terminate our account, in the event we fail to provide accurate and complete information and/or documentation as may be required.
5. We undertake to immediately (within not later than 30 days) notify the Manager(s), Trustee and/or their appointed agents in writing if there is a change in any information which we have provided herein.

Notes

1. Specified United Kingdom Person means a person who is resident in the United Kingdom for tax purposes, other than:
  - (a) a corporation the stock of which is regularly traded on one or more established securities markets;
  - (b) a corporation that is a member of the same affiliated group, as defined in Section 1471(e)(2) of the U.S. Internal Revenue Code, as a corporation described in (a) above;
  - (c) a Depository Institution;
  - (d) a broker or dealer in securities, commodities, or derivative financial instruments (including notional principle contracts, futures, forwards, and options) that is registered as such under the laws of the United Kingdom; or
  - (e) a Non-Reportable United Kingdom Entity as defined in Annex II paragraph V of UK FATCA (referring to certain UK governmental organizations, international organizations, central bank and UK retirement funds).
2. Under the UK IGA, Specified UK Person does not include: A corporation the stock of which is regularly traded on one or more established securities markets or a member of the same EAG; A depository Institution; A broker or dealer in securities, commodities, or derivative financial instruments that is registered as such under the laws of the United Kingdom; or a Non-Reportable United Kingdom Entity as defined in Annex II paragraph V.
3. "Controlling Persons" means the natural persons who exercise control over an Entity. In the case of a trust, such term means the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term "Controlling Persons" must be interpreted in a manner consistent with the Financial Action Task Force Recommendations.

\_\_\_\_\_  
Applicant's Authorised Signatories' Name(s)

\_\_\_\_\_  
Applicant's Authorised Signatories' Signature(s)

\_\_\_\_\_  
Date

**EXHIBIT A**

**US FATCA IGA DEFINITIONS**

**Active Non-Financial Foreign Entity** means any NFFE which is a Non U.S. entity that meets any of the following criteria:

- (a) Less than 50 percent of the NFFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 percent of the assets held by the NFFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- (b) The stock of the NFFE is regularly traded on an established securities market or the NFFE is a Related Entity of an Entity the stock of which is traded on an established securities market;
- (c) The NFFE is organized in a U.S. Territory and all of the owners of the payee are bona fide residents of that U.S. Territory;
- (d) The NFFE is a non-U.S. government, a government of a U.S. Territory, an international organization, a non-U.S. central bank of issue, or an Entity wholly owned by one or more of the foregoing;
- (e) substantially all of the activities of the NFFE consist of holding (in whole or in part) the outstanding stock of, and providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an NFFE shall not qualify for this status if the NFFE functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
- (f) The NFFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution; provided, that the NFFE shall not qualify for this exception after the date that is 24 months after the date of the initial organization of the NFFE;
- (g) The NFFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- (h) The NFFE primarily engages in financing and hedging transactions with or for Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
- (i) The NFFE is an "excepted NFFE" as described in relevant U.S. Treasury Regulations; or
- (j) The NFFE meets all of the following requirements:
  - (i) It is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organization, business league, chamber of commerce, labour organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;
  - (ii) It is exempt from income tax in its country of residence;
  - (iii) It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
  - (iv) The applicable laws of the Entity's country of residence or the Entity's formation documents do not permit any income or assets of the Entity to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the Entity's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the Entity has purchased; and
  - (v) The applicable laws of the Entity's country of residence or the Entity's formation documents require that, upon the Entity's liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organization, or escheat to the government of the Entity's jurisdiction of residence or any political subdivision thereof.

**Exempt Beneficial Owners** under the US IGA include Government entities, International Organisations, Central Bank, Broad Participation Retirement Funds, Narrow Participation Retirement Funds, Pension Funds of an Exempt Beneficial Owner, and Investment Entities wholly owned by Exempt Beneficial Owners. Please refer to the IGA for detailed definitions.

**Financial Institution** means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company, where:

- (a) Custodial Institution means any entity that holds, as a substantial portion of its business, financial assets for the account of others. An entity holds financial assets for the account of others as a substantial portion of its business if the entity's gross income attributable to the holding of financial assets and related financial services equals or exceeds 20 percent of the Entity's gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the entity has been in existence;
- (b) Depository Institution means any entity that accepts deposits in the ordinary course of a banking or similar business;
- (c) Investment Entity means any entity that conducts as a business (or is managed by an entity that conducts as a business) one or more of the following activities or operations for or on behalf of a customer: (1) 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; (2) individual and collective portfolio management; or (3) otherwise investing, administering, or managing funds or money on behalf of other persons. The term Investment entity shall be interpreted in a manner consistent with similar language set forth in the definition of "financial institution" in the Financial Action Task Force Recommendations; and
- (d) Specified Insurance Company means any entity 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.

**NFFE** means any Non-U.S. Entity that is not a Financial Institution as defined in US FATCA.

**Non-Reporting IGA FFI** means any IGA Financial Institution that falls within the exemptions set out in Annex II to the Intergovernmental Agreement or the US Regulations or one which otherwise qualifies as:

- (a) A Deemed Compliant Financial Institution;
- (b) An Owner Documented Financial Institution; or
- (c) An Exempt Beneficial Owner.

**Passive Non-Financial Foreign Entity** means any NFFE that is not an Active Non-Financial Foreign Entity.

**Specified U.S. Person** means a U.S. Person other than:

- (a) a corporation the stock of which is regularly traded on established securities markets;
- (b) any corporation that is a member of the same expanded affiliated group;
- (c) the United States or any wholly owned agency or instrumentality thereof;
- (d) any State of the United States, any U.S. Territory, any political subdivision or wholly owned agency or instrumentality of any one or more of the foregoing;
- (e) any organization exempt from taxation under section 501 (a) of the Internal Revenue Code (the "Code") or certain individual retirement plans defined in section 7701(a)(37) of the Code ;
- (f) any bank as defined in section 581 of the Code;
- (g) any real estate investment trust as defined in section 856 of the Code;
- (h) any regulated investment company defined in section 851 of the Code or any entity registered with the U.S. Securities and Exchange Commission under the Investment Company Act of 1940;
- (i) any common trust fund as defined in section 584(a) of the Code;
- (j) any trust that is exempt from tax under section 664(c) of the Code or that is described in 4947(a)(1) of the Code;
- (k) a dealer in securities, commodities, or derivative financial instruments that is registered as such under the laws of the United States or any State;
- (l) a broker as defined in section 6045(c) of the Code; or
- (m) any tax-exempt trust under a plan that is described in section 403(b) or section 457(g) of the Code

**U.S. Person** means a U.S. citizen or resident individual, a partnership or corporation organized in the United States or under the laws of the United States or any State thereof, a trust if (i) a court within the United States would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration of the trust, and (ii) one or more U.S. persons have the authority to control all substantial decisions of the trust, or an estate of a decedent that is a citizen or resident of the United States. Refer to the U.S. Internal Revenue Code for further interpretation.

**EXHIBIT B**

**CRS DEFINITIONS**

**Active Non-Financial Entity** means any NFE that meets any of the following criteria:

- (a) less than 50% of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- (b) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- (c) the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- (d) substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
- (e) the NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
- (f) the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- (g) the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
- (h) the NFE meets all of the following requirements:
  - (i) it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
    - (i) it is exempt from income tax in its jurisdiction of residence;
    - (ii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
    - (iii) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
  - (iv) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision thereof.

**Financial Institution** means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company, where:

- (a) Custodial Institution means any entity that holds, as a substantial portion of its business, financial assets for the account of others. An entity holds financial assets for the account of others as a substantial portion of its business if the entity's gross income attributable to the holding of financial assets and related financial services equals or exceeds 20 percent of the Entity's gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the entity has been in existence;
- (b) Depository Institution means any entity that accepts deposits in the ordinary course of a banking or similar business;
- (c) Investment Entity means any entity :
  - (A) 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
  - (B) 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 a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in limb (A) of this definition.

An entity is treated as primarily conducting as a business one or more of the activities described in limb (A), or an entity's gross income is primarily attributable to investing, reinvesting, or trading in Financial Assets for purposes of limb (B) if the entity's gross income attributable to the relevant activities equals or exceeds 50% of the entity's gross income during the shorter of: (i) the three-year period ending on 31 December of the year preceding the year in which the determination is made; or (ii) the period during which the entity has been in existence. The term "Investment Entity" does not include an entity that is an Active Non-Financial Foreign Entity because it meets any of the criteria in subparagraphs d) through (g) of the definition of Active NFE.

The preceding paragraph shall be interpreted in a manner consistent with similar language set forth in the definition of "financial institution" in the Financial Action Task Force Recommendations; and
- (d) Specified Insurance Company means any entity 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.

**Investment Entity** means any Entity:

- (a) 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; or
  - ii. individual and collective portfolio management; or
  - iii. otherwise investing, administering, or managing Financial Assets or money on behalf of other persons; or
- (b) 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 a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in (a) above.

**Non-Financial Entity or NFE** means any Entity that is not a Financial Institution.

**Non-Participating Jurisdiction** means a jurisdiction that is not a Participating Jurisdiction. Please refer to The Automatic Exchange of Information portal - [www.oecd.org/tax/automatic-exchange](http://www.oecd.org/tax/automatic-exchange) for list of Participating Jurisdictions.

**Non-Reporting Financial Institution** means any Financial Institution that is:

- (a) a Governmental Entity, International Organisation or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution;
- (b) a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organisation or Central Bank; or a Qualified Credit Card Issuer;
- (c) any other Entity that presents a low risk of being used to evade tax, has substantially similar characteristics to any of the Entities described in subparagraphs B(1)(a) and (b), and is defined in domestic law as a Non-Reporting Financial Institution, provided that the status of such Entity as a Non-Reporting Financial Institution does not frustrate the purposes of the Common Reporting Standard;
- (d) an Exempt Collective Investment Vehicle; or
- (e) a trust to the extent that the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported pursuant to Section I with respect to all Reportable Accounts of the trust.

**Participating Jurisdiction** means a jurisdiction (i) with which an agreement is in place pursuant to which it will provide the information specified in Section I (of the CRS), and (ii) which is identified in a published list.

**Participating Jurisdiction Financial Institution** means (i) any Financial Institution that is resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside such Participating Jurisdiction, and (ii) any branch of a Financial Institution that is not resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.

**Passive Non-Financial Entity** means any: (i) Non-Financial Entity that is not an Active Non-Financial Entity; or (ii) an Investment Entity described in limb B (or subparagraph A(6)(b) of the Standard) of the definition of Investment Entity that is not a Participating Jurisdiction Financial Institution.

**FULLERTON FUND**  
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**FULLERTON FUNDS C1**  
**FULLERTON ABSOLUTE RETURNS INVESTMENT STRATEGIES FUND**  
**TAX RESIDENCY SELF-CERTIFICATION FORM FOR CORPORATE**  
**APPENDIX A – DETAILS OF CONTROLLING PERSON**

Please complete one form for each Controlling Person

CONTROLLING PERSON'S DETAILS	
Legal Name	: _____
Residential Address	: _____ <div style="text-align: right; padding-right: 20px;">Country: _____</div>
Mailing Address (if different from Residential Address)	: _____ <div style="text-align: right; padding-right: 20px;">Country: _____</div>
Place of Birth	: _____
Date of Birth	: _____
<b>Country of Tax Residence</b>	<b>TIN</b>

CERTIFICATION & DECLARATION
<ol style="list-style-type: none"> <li>1. I/We acknowledge that the information contained in this form and information regarding the Controlling Person and any Reportable Account may be reported to the tax authorities of the country in which this account is maintained and exchanged with tax authorities of another country or countries in which I/We/the Controlling Person may be tax resident pursuant to international agreements of exchange of financial account information.</li> <li>2. I/We certify that I am the Controlling Person, or I/we am/are authorised to sign for the Controlling Person of the account held by the entity account holder to which this form relates.</li> <li>3. I/We declare that all statements made in this declaration are, to the best of my/our knowledge and belief, correct and complete.</li> <li>4. I/We undertake to advise the recipient immediately (within not later than 30 days) of any change in circumstances which affects the tax residency status of the Controlling Person identified in this form or cause the information contained herein to become incorrect, and to provide the recipient with a suitably updated self-certification immediately (within not later than 30 days).</li> </ol>

<b>Name(s)</b>	<b>Signature(s)</b>	<b>Date</b>
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If you are not the Controlling Person, please indicate the capacity in which you are signing the form. If you are signing under a power of attorney, please attach a certified copy of the power of attorney.

**Capacity:** \_\_\_\_\_