HARDING LOEVNER

Account Application Form
Shareholder Inquiries: Telephone +353 1 434 5085
Fax +353 1 434 5289
HardingLoevnerTADublin@ntrs.com

Harding Loevner Funds plc ("the Company")

Please ensure that you have read and understood the relevant Key Investor Information Document (KIID) prior to investing. KIIDs are available at www.HardingLoevnerFundsPlc.com

Note: Sections 5-9 each require signature in wet ink, as applicable

THIS ORIGINAL ACCOUNT APPLICATION FORM, TOGETHER WITH APPLICABLE DOCUMENTATION REQUIRED IN CONNECTION WITH ANTI-MONEY LAUNDERING PROCEDURES, MUST BE RETURNED TO:

Harding Loevner – Transfer Agency
c/o Northern Trust International Fund Administration Services (Ireland) Ltd.
George's Court, 54-62 Townsend Street, Dublin 2, Ireland
Tel: +353 1 434 5085; Fax: +353 1 434 5289
E-Mail: HardingLoevnerTADublin@ntrs.com

NO REDEMPTION PAYMENT MAY BE MADE UNTIL THESE DOCUMENTS HAVE BEEN RECEIVED AND VERIFIED IN FULL. TRANSFER REQUESTS WILL NOT BE PROCESSED ON NON-CLEARED/VERIFIED ACCOUNTS.

1. SHAREHOLDER REGISTRATION

(Please select one box)

- ☐ Individual / Joint Holder[1]
- ☐ Financial Institution / Bank
- ☐ Trust, Foundation, Charity, or similar
- ☐ School / University
- ☐ Club or Society
- ☐ Nominee Company
- ☐ Partnership
- ☐ Pension Scheme
- ☐ Private Company
- ☐ Collective Investment Scheme
- ☐ Public Body
- ☐ Other _____

_____
Registered Shareholder Name

_____
Name of Officer and Title / Contact Name (if different than Registered Shareholder Name)

_____ _____ _____
Daytime Telephone | Fax | E-mail

Registered Address[2]:

_____
Street Address 1

_____
Street Address 2

_____ _____ _____
City | Postcode | Country

Mailing Address (if different from above):

_____
Street Address 1

_____
Street Address 2

_____ _____ _____
City | Postcode | Country

[1] Please attach an additional Account Application for each Joint Applicant.
[2] The applicant will be required to provide proof of this address in Section 10.

2. INVESTMENT DETAILS

I/We hereby apply to invest in the Harding Loevner Funds plc, as indicated in the table below:

Fund	Class of Shares Minimum Initial Subscription	Currency Class (Please circle)	Intended Initial Investment
Global Equity Fund	Class A USD 1,000,000 equivalent	AUD CHF EUR GBP SGD USD	
International Equity Fund	Class I USD 100,000,000 equivalent	EUR GBP USD	
	Class A USD 1,000,000 equivalent	EUR GBP USD	
	Class B USD 100,000 equivalent	USD	
Emerging Markets Equity Fund	Class I USD 100,000,000 equivalent	AUD CAD EUR GBP USD	*New subscriptions into the Emerging Markets Equity Fund require prior approval*
	Class M USD 50,000,000 equivalent	CAD EUR USD	
	Class A USD 1,000,000 equivalent	AUD CAD EUR GBP USD	
	Class B USD 100,000 equivalent	USD	
Frontier Markets Equity Fund	Class A USD 1,000,000 equivalent	AUD EUR GBP USD	

Please tick if dividends are to be reinvested (not all share classes have dividend entitlements)[1]: ☐ **Yes** ☐ **No**

An Account Application must be received in advance of Share Issues. Applications and instructions received after the Fund's Dealing Deadline will not be eligible for Share Issue until the following Dealing Day. For more information, please refer to the relevant subfund's Supplement.

[1] Please refer to the "Dividend Policy" section within the relevant subfund's Supplement for specific information on each share class' dividend entitlements and payment policies. Dividend payments will automatically be re-invested if you fail to tick one of the boxes above.

2. INVESTMENT DETAILS (*continued*)

Subscription monies should be paid to one of the following bank accounts. Monies must originate from the account of the investor.

If you wish to subscribe in a currency other than that of your chosen share class, please contact Northern Trust International Fund Administration Services (Ireland) Ltd. at +353 1 434 5085 or HardingLoevnerTADublin@ntrs.com.

	AUD	CAD	CHF	EUR	GBP	SGD	USD
Intermediary Bank:	National Australia Bank	TD Bank	Credit Suisse AG	Barclays Bank plc	Barclays Bank plc	DBS Bank Ltd.	The Northern Trust International Banking Corporation
Location:	Melbourne	Canada	Zurich	London	London	Singapore	New Jersey (USA)
SWIFT:	NATAAU33	TDOMCATTTOR	CRESCHZZ80A	BARCGB22	BARCGB22	BDSSSGSG	CNORUS33
Fedwire ABA:	--	--	--	--	--	--	026001122
CHIPS ABA:	--	--	--	--	--	--	0112
Beneficiary Bank:	The Northern Trust International Banking Corporation	The Northern Trust International Banking Corporation	The Northern Trust International Banking Corporation	The Northern Trust International Banking Corporation	The Northern Trust International Banking Corporation	The Northern Trust International Banking Corporation	--
SWIFT:	CNORUS33	CNORUS33	CNORUS33	CNORUS33	--	CNORUS33	--
Account Number:	1803007471500	0360012000301	--	--	--	0370035947	--
IBAN:	--	--	CH1004835098499033010	--	GB64BARC20325353529495	--	--
Beneficiary:	Harding Loevner Funds plc: 642751-20019	Harding Loevner Funds plc: 642769-20019	Harding Loevner Funds plc: 638338-20019	Harding Loevner Funds plc: 642777-20019	Harding Loevner Funds plc: 642835-20019	Harding Loevner Funds plc: 642793-20019	Harding Loevner Funds plc: 178590-20010
Reference:	Fund Name, Share Class, Investor Name and Registered Account Number (if applicable)	Fund Name, Share Class, Investor Name and Registered Account Number (if applicable)	Fund Name, Share Class, Investor Name and Registered Account Number (if applicable)	Fund Name, Share Class, Investor Name and Registered Account Number (if applicable)	Fund Name, Share Class, Investor Name and Registered Account Number (if applicable)	Fund Name, Share Class, Investor Name and Registered Account Number (if applicable)	Fund Name, Share Class, Investor Name and Registered Account Number (if applicable)

3. CONTRACT NOTES, STATEMENTS, AND INTERESTED PARTIES

All contract notes and statements will be issued to the Registered Shareholder and Joint Applicant(s) (if applicable) using the e-mail addresses listed in Section 1 of this application.

I/we would like duplicate contract notes and statements sent to the following (please attach a supplemental sheet if there are more than three interested parties):

1. Name _____ Mailing Address 1 _____
E-mail _____ Mailing Address 2 _____
Daytime Phone Number _____ City _____ Postcode _____ Country _____

2. Name _____ Mailing Address 1 _____
E-mail _____ Mailing Address 2 _____
Daytime Phone Number _____ City _____ Postcode _____ Country _____

3. Name _____ Mailing Address 1 _____
E-mail _____ Mailing Address 2 _____
Daytime Phone Number _____ City _____ Postcode _____ Country _____

4. REPAYMENT ACCOUNT DETAILS

Please indicate the name of the bank(s) to which any payment by electronic transfer should be made by Northern Trust International Fund Administration Services (Ireland) Ltd. Repurchase proceeds will be paid according to the primary account details on file. A request to change repayment account details must be made in writing to the Administrator and must be accompanied by a bank statement or a banker's reference. No third party payments will be undertaken.

Primary Repayment Details (default):

Bank Name _____ Account Name _____ Account Number _____
Bank Street Address 1 _____ Account Currency _____
Bank Street Address 2 _____ City _____ Postcode _____ Country _____
ABA Number / Sort Code _____ SWIFT / CHAPS _____ IBAN (if applicable) _____

Secondary Repayment Details (if applicable):

Bank Name _____ Account Name _____ Account Number _____
Bank Street Address 1 _____ Account Currency _____
Bank Street Address 2 _____ City _____ Postcode _____ Country _____
ABA Number / Sort Code _____ SWIFT / CHAPS _____ IBAN (if applicable) _____

5. DECLARATIONS

1. Pursuant to the UCITS directive, I/we acknowledge that the Company is required to provide me/us with access to the relevant KIID prior to investment. I/we hereby acknowledge and understand that the KIID is not a financial promotion. I/we hereby acknowledge and understand that the information is required by law to help me/us understand the nature and risks of investing in the relevant fund. I/we hereby accept that updates to the Prospectus, the relevant Supplement and the KIID can be provided electronically either through a link to the relevant webpage of the provider www.HardingLoevnerFundsPlc.com or alternatively by email. I/We hereby confirm that for any subsequent investments I/we will obtain and read the latest version of the appropriate KIID prior to each subscription.

I/we have reviewed the Prospectus, the KIID and Articles of Association (as amended from time to time) of the Company and apply to be entered in the Register of Shareholders as the holder/holders of the Shares issued in relation to this application. I/we are not relying on any information or representation other than such as may be contained in the Memorandum and Articles of Association of the Company, the Prospectus and the most recent annual or semi-annual report (if available) thereto.

Where I/we are investing as nominee, I/we shall provide our client(s) with the KIID issued in respect of the Fund and/or Share Class (as the case may be) and I/we shall ensure that we do so in compliance with Commission Regulation (EU) No. 583/2010, as amended from time to time or by any supplemental legislation and in compliance with the applicable legislation in any jurisdiction in carrying out this activity. I/We shall maintain records of my/our provision of the KIID to my/our clients and shall furnish such records to the Company, or its delegates, upon request.

2. I/We confirm that I am/we are 18 years of age or over and I/we have the authority to make the investment pursuant to this Account Application Form whether this investment is made in my/our own name or is made on behalf of another person or institution.

3. I/We have evaluated an investment in the Fund in the light of my/our financial condition and resources. I/We hereby further acknowledge that I am/we are applying for Shares on the basis of the Prospectus and Supplement(s) and I/we have not relied on any representations or statements made or information provided by or on behalf of the Fund other than information contained in the Prospectus and Supplement(s).

4. I/We have made arrangements for payment to be made to the relevant bank account(s) specified above for subscriptions and acknowledge that the Company reserves the right to reject any application in whole or part without assigning any reason therefore.

5. I/We understand that any changes to the information on the Application Form, including the section entitled "Repayment Account Details", must be made in writing to the Administrator and must contain signature(s) by an authorised individual(s). Absent their negligence, the Administrator and the Company shall not be liable for such redemptions or for the payments made to any unauthorised account.

6. The Company and the Administrator are hereby authorised to accept and execute any instructions in respect of the Shares to which this application relates or which may in future be acquired by me/us which are given by me/us in written form or by facsimile ("Instructions"). I/We hereby agree to indemnify each of the Company and the Administrator and agree to keep each of them indemnified against any loss of any nature whatsoever arising to any of them as a result of any of them acting upon facsimile instructions. The Company and the Administrator may rely conclusively upon and shall incur no liability in respect of any action taken upon any Instructions or any other instrument believed in good faith to be genuine or to be signed by properly authorised persons.

7. I/We confirm the right and authority to request redemption or repurchase of Shares in the Fund and will comply with the redemption and repurchase procedures set out in the Prospectus. All redemption or repurchase instructions must be given in writing and the appropriate account number must be quoted.

8. I/We are fully empowered and have authority to make this investment whether the investment is my/our own or is made on behalf of another person or institution, and I/we confirm that this application is in compliance with all applicable laws and regulations.

9. I/We agree to provide to the Company or its appointed Administrator with any additional documentation that it or they may require to verify my/our identity in accordance with current anti-money laundering legislation. I/We acknowledge that any delay by me/us in providing such documentation may result in delayed processing of my/our application and/or delayed payment of any future redemption payments to me/us or processing of share transfer requests on my/our behalf. I/We hereby hold the Company and the Administrator harmless and indemnify them against any loss arising as a result of a failure to process the application if such information has been required and has not been provided by me/us. I/We also warrant and declare that the monies being invested pursuant to this application do not represent directly or indirectly the proceeds of any criminal activity and the investment is not designed to conceal such proceeds so as to avoid prosecution for an offence or otherwise.

10. I/We agree to provide to the Company and/or the Administrator at such times as each of them may request such declarations, certificates or documents as each of them may reasonably require in connection with this investment. Should any information furnished to any of them become inaccurate or incomplete in any way, I/we hereby agree to notify the Company or the Administrator immediately of any such change and further agree to request the redemption of Shares in respect of which such confirmations have become incomplete or inaccurate. I/We agree to notify the Administrator of any change to my/our tax residency status.

11. I/We hereby authorise the Company and the Administrator to retain all documentation provided by me/us in relation to my/our investment in the Company for such period of time as may be required by Irish law, but for not less than five years after the period of investment has ended.

12. I/We hereby agree that any notice or document may be served by the Company on me/us either personally or by sending it through the post in a prepaid letter addressed to me/us at my/our address as appearing in the register or by sending it electronically to the address previously identified to the Company or its delegate or by posting or by sending such notice electronically to an address previously identified to the Company or its delegate or by such other method as may be agreed between the Company and me/us from time to time.

13. I/We hereby acknowledge that any notice or document may be served by the Company or Administrator on me/us in the manner specified from time to time in the Prospectus and, for the purposes of the Electronic Commerce Act 2000, if I have provided an e-mail address or fax number to the Company or its delegate, consent to any such notice or document being sent to me/us by fax or electronically to the fax number or e-mail address previously identified to the Company or its delegate which I/we acknowledge constitutes effective receipt by me/us of the relevant notice or document. I/we acknowledge that I/we am/are not obliged to accept electronic communication and may at any time choose to revoke my/our agreement to receive communications by fax or electronically by notifying the Company in writing at the above address, provided that my/our agreement to receive communications by fax or electronically shall remain in full force and effect pending receipt by the Company of written notice of such revocation.

5. DECLARATIONS (*continued*)

14. In signing this Account Application Form, I/we hereby consent to the Company and its delegates and its or their duly authorised agents and any of their respective related, associated or affiliated companies holding, using, disclosing and processing my data:

(i) To manage and administer my/our holding in the Fund and any related accounts on an on-going basis;

(ii) For any other specific purposes where I/we have given specific consent to do so;

(iii) To carry out statistical analysis and market research;

(iv) To comply with legal or regulatory requirements applicable to the Fund or me;

(v) For disclosure or transfer whether in Ireland or anywhere in the world including without limitation the United States of America, which may not have the same data protection laws as Ireland, to third parties including my financial advisor (where appropriate), regulatory bodies, tax authorities, auditors, technology providers or to the Company and its delegates and its or their duly appointed agents and any of their respective related, associated or affiliated companies for the purposes specified above.

(vi) Where necessary, for the purposes of notification to the relevant revenue authorities in accordance with the EU Directive 2003/48/ EC and applicable local regulations on taxation of savings income in the form of interest payments; and

(vii) For other legitimate business interests of the Fund.

You will hold any personal information provided to you in confidence and in accordance with the Data Protection Act 1988 as amended by the Data Protection (Amendment) Act, 2003. You may send information about other investment services to me/us, by letter, telephone or other reasonable means of communication.

15. I/We hereby acknowledge my/our right of access to and the right to amend and rectify my/our personal data as provided herein.

16. I/We understand that the tax disclosure set forth in the Prospectus is of a general nature and may not cover the jurisdiction in which I am /we are subject to taxation and that the tax consequences of my/our purchase of Shares depend on my/our individual circumstances. I/We hereby represent and declare that I am/we are fully informed as to any relevant tax considerations relating to me/us arising out of my/our purchase and ownership of Shares.

17. I/We shall provide the Company and the Administrator with any additional information which it may reasonably request in connection with tax and/or FATCA regulations/reporting requirements or other similar requirements in order to substantiate any representations made by me/us or otherwise and I/we authorise the Company or its agents to disclose such information relating to this application to such persons as they consider appropriate.

18. I/We agree to provide to the Company and the Administrator at such times as each of them may request such declarations, certificates or documents as each of them may reasonably require (the "Tax Information") in connection with this investment (including for the purposes of tax and/or FATCA regulations/reporting requirements). Should any information furnished to any of them become inaccurate or incomplete in any way, I/we hereby agree to notify the Company or the Administrator immediately of any such change and further agree to request the redemption of Shares in respect of which such confirmations have become incomplete or inaccurate where requested to do so by the Company.

By providing the Tax Information, I/we represent and warrant the completeness and accuracy of such information (as at the date of submission) and authorise the Company to act upon such information in good faith, including, but not limited to, disclosing or submitting such information to the Irish tax authorities. The Fund shall have no obligation to carry out any investigation with respect to the truth, accuracy or completeness of the Tax Information provided by us and I/we will, on demand, hold the Company harmless from any liability resulting from the my/our failure to provide complete and accurate Tax Information.

I/We hereby acknowledge that if I/we fail to provide the Tax Information and such failure results in the Company being unable to comply with the intergovenmental agreement ("IGA"), the Company and its delegate may exercise its right to completely redeem an applicant (at any time upon any or no notice). I/We further acknowledge and agree to indemnify the Company and its other investors for any losses resulting from our failure to meet its obligations under this Section, including any U.S. withholding tax imposed on the Company.

I/We hereby acknowledge that if I/we fail to provide the Tax Information on a timely basis, I/We may be subject to 30% U.S. withholding tax on the investor's share of "withholdable payments" (as defined for purposes of FATCA) received by the Company.

19. In addition to any information required to the Tax Information, I/We agree to promptly provide, and periodically update, at any times requested by the Company or its delegate, any information (or verification thereof) the Company or its delegate deems necessary to comply with any requirement imposed by Sections 1471-1474 of the U.S. Internal Revenue Code of 1986, as amended (the "Code"), and any Treasury Regulations, forms, instructions, or other guidance issued pursuant thereto in order to reduce or eliminate FATCA withholding taxes. The information required to be provided by the preceding sentence may include, but shall not be limited to, (A) information the Company or its delegate deems necessary to determine whether the Unitholder is a "foreign financial institution" ("FFI") as defined in Code § 1471(d)(4) or a "non-financial foreign entity" ("NFFE") as defined in Code § 1472(d), (B) if I/We am/are an FFI, any certification, statement or other information the Manager deems necessary to determine whether I/we meet the requirements of Code §1471(b) (including entering into an agreement with the IRS pursuant to Code § 1471(b) (an "FFI Agreement") and complying with the terms thereof or, if the FFI is in a jurisdiction that has signed an intergovernmental agreement ("IGA") with the United States, complying with the terms of the IGA and any local laws or regulations implementing its terms) or is otherwise exempt from withholding required under Code § 1471, (C) if I/We am/are an FFI, including an FFI in a jurisdiction that has signed an IGA, a Global Intermediary Identification Number ("GIIN") assigned by the IRS; and (D) if I/We am/are an NFFE, any certification, statement or other information the Company or its delegate deems necessary to determine whether the Unitholder meets the requirements of Code § 1472(b) (which information may be given to the U.S. Internal Revenue Service ("IRS") pursuant to Code § 1472(b)(3)) or is otherwise exempt from withholding required under Code § 1472.

20. In addition to the Tax Information, I/We agree to promptly provide, at any times requested by the Company, any information (or verification thereof) the Company deems necessary for the Company to comply with the terms of the IGA and any Irish laws, regulations or other guidance implementing the IGA, and any information required to comply with the terms of that agreement on an annual or more frequent basis. I/We agree to waive any provision of foreign law that would, absent such a waiver, prevent compliance with such requests and acknowledges that, if it fails to provide such waiver, it may be required by the Company to withdraw from the Company if necessary to comply with FATCA and the IGA.

5. DECLARATIONS (*continued*)

21. I/We will not offer to sell or deliver Shares of the Fund to any U.S. Person by means of any form of general solicitation or general advertising in the United States of America, or otherwise, or deliver any information material on such Fund to any U.S. Person; all such activities by us shall occur only with respect to persons who are not U.S. Persons. I/we understand that the Company has not been and will not be registered under the United States Investment Company Act of 1940, as amended, that the Shares have not been registered and will not be registered under the United States Securities Act of 1933, as amended, and that the Shares have not been qualified under the securities laws of any state of the United States and may not be offered, sold or transferred in the United States or to or for the benefit of, directly or indirectly, any U.S. Person; I am not/none of us is a U.S. Person; and I am not/none of us is acquiring the Shares for the account or benefit, directly or indirectly, of any U.S. Person or with a view to their offer, sale or transfer within the United States or to or for the account or benefit, directly or indirectly, of any U.S. Person.

We hereby agree to indemnify and hold harmless the Company and the Administrator and their respective directors, officers and employees against any loss, liability, cost or expense (including without limitation legal fees, taxes and penalties) which may result directly or indirectly from any misrepresentation or breach of any warranty, condition, covenant or agreement set forth herein or in any document delivered by me/us to any of them and shall notify the Company immediately if any of the representations herein made are no longer accurate and complete in all respects. The Company and/or the Administrator will not be responsible or liable for the authenticity of instructions received from me/us or any authorised person and may rely upon any instruction from any such person representing himself to be a duly authorised person reasonably believe by the Company and/or the Administrator to be genuine.

22. I/We declare that the entity hereby subscribing for Shares is neither a Benefit Plan Investor nor investing on behalf of or with any assets of a Benefit Plan Investor as defined below. (Benefit Plan Investors should contact the Fund.) "Benefit Plan Investor" is used as defined in U.S. Department of Labor ("DOL") Regulation § 2510.3-101(f)(2), and includes (i) any employee benefit plan (as defined in Section 3(3) of the Employee Retirement Income Security Act of 1974, as amended ("ERISA")), whether or not such plan is subject to Title I of ERISA (which includes both U.S. and non-U.S. plans, plans of governmental entities as well as private employers, church plans, and certain assets held in connection with nonqualified deferred compensation plans); (ii) any plan described in Section 4975(e)(1) of the Internal Revenue Code of 1986, as amended, (the "Code") (which includes a trust described in Code Section 401(a)) which forms a part of a plan, which trust or plan is exempt from tax under Code Section 501(a), a plan described in Code Section 403(a), an individual retirement account described in Code Section 408 or 408A or an individual retirement annuity described in Code Section 408(b), a medical savings account described in Code Section 220(d) and an education savings account described in Code Section 530); and (iii) any entity whose underlying assets include plan assets by reason of a plan's investment in the entity (generally because 25 per cent. or more of a class of interests in the entity is owned by plans). Benefit Plan Investors also include that portion of any insurance company's general account assets that are considered "plan assets" and (except if the entity is an investment company registered under the 1940 Act) the assets of any insurance company separate account or bank common or collective trust in which plans invest.

23. If I am/we are a commodity pool, my/our investment is directed by an entity which (i) is not required to be registered in any capacity with the U.S. Commodity Futures Trading Commission ("CFTC") or to be a member of the National Futures Association ("NFA"), (ii) is exempt from registration or (iii) is duly registered with the CFTC in an appropriate capacity or capacities and is a member in good standing of the NFA.

24. I/We understand that the Company operates a single, omnibus subscriptions/redemptions account for all of the sub-funds, in accordance with the Central Bank's guidance relating to umbrella fund cash accounts, through which subscription monies and redemption proceeds and dividend income (if any) for each Fund are channelled. I/We further understand that this subscriptions/redemptions account shall not have the protection of the Central Bank (Supervision and Enforcement) Act 2013 (Section 48(1)) Investor Money Regulations 2015 for Fund Service Providers, as may be amended from time to time (the "Investor Money Regulations") and that a risk exists to the extent that monies are held by the Company in the subscriptions/redemptions account for the account of a relevant Fund at a point where such Fund becomes insolvent. Upon receipt into the subscriptions/redemptions account, subscription monies, redemption proceeds or dividend income will be the property of the relevant Fund and accordingly you will be treated as a general creditor of the Company during the period such monies are held in the subscriptions/redemptions account.

25. In respect of joint applicants only: We direct that on the death of one of us the Shares for which we hereby apply to be held in the name of and to the order of the survivor or survivors of us or the executor or administrator of such survivor or survivors.

26. I/We consent to the recording of telephone calls made to and received from me/us by the Company, its delegates, its duly appointed agents and any of their respective related, associated or affiliated companies for record keeping, security and/or training purposes.

27. I/We hereby certify that I am/we are aware of the risk involved in this proposed investment and of the fact that inherent in such investment is the potential to lose all of the sum invested.

28. I/We understand that the confirmations, representations, declarations and warranties made herein are continuous and apply to all subsequent purchases of Shares by me/us in the Fund.

29. I/We confirm that the persons listed at the end of this section and whose specimen signatures appear below are duly authorised to give Instrutions with respect to Shares held by us in the Fund.

First Authorised Signatory	Name / Capacity in which declaration is made	Date
Second Authorised Signatory (if applicable)	Name / Capacity in which declaration is made	Date
Third Authorised Signatory (if applicable)	Name / Capacity in which declaration is made	Date

Note: The right is reserved to reject any application.

6. DECLARATION OF RESIDENCE OUTSIDE IRELAND

(Declaration to be completed by Non-Irish Residents ONLY)

Applicants residing outside Ireland are required by the Irish Revenue Commissioners to make the following declaration which is in a format authorised by them, in order to receive payment without deduction of tax. It is important to note that this declaration, if it is then still correct, shall apply in respect of any subsequent acquisitions of Shares. Terms used in this declaration are defined in the Prospectus.

Choose (a) or (b) as appropriate:

☐ **(a) Declaration on own behalf**
I/We declare that I am/we are applying for the Shares on my own/our own behalf/on behalf of a Trust and that I am/we are/the Trust is entitled to the Shares in respect of which this declaration is made and that:

- ☐ I am/we are/the Trust is not currently resident or ordinarily resident in Ireland, and
- ☐ should I/we/the Trust become resident in Ireland I will/we will so inform you, in writing, accordingly.

☐ **(b) Declaration as Intermediary**
I/We declare that I am/we are applying for Shares on behalf of persons:

- ☐ who will be beneficially entitled to the Shares; and,
- ☐ who, to the best of my/our knowledge and belief, are neither resident nor ordinarily resident in Ireland.

I/We also declare that:

- ☐ unless I/we specifically notify you to the contrary at the time of application, all applications for Shares made by me/us from the date of this application will be made on behalf of such persons; and,
- ☐ I/we will inform you in writing if I/we become aware that any person, on whose behalf I/we holds Shares, becomes resident in Ireland.

_____
Registered Shareholder Name

_____	_____	_____
First Authorised Signatory	Name / Capacity in which declaration is made	Date
_____	_____	_____
Second Authorised Signatory (if applicable)	Name / Capacity in which declaration is made	Date
_____	_____	_____
Third Authorised Signatory (if applicable)	Name / Capacity in which declaration is made	Date

Notes:

1. Non-resident declarations are subject to inspection by the Irish Revenue Commissioners and it is a criminal offence to make a false declaration.
2. To be valid, the Account Application (incorporating the declaration required by the Irish Revenue Commissioners) must be signed by the applicant. Where there is more than one applicant, each person must sign. If the applicant is a Trust, it must be signed by the Trust secretary or another authorised officer.
3. If the application form (incorporating the declaration required by the Irish Revenue Commissioners) is signed under power of attorney, a copy of the power of attorney must be furnished in support of the signature.

7. DECLARATION FOR EXEMPT IRISH RESIDENTS

(Declaration to be completed by Exempt Irish Residents ONLY)

Declaration referred to in section 739D(6) Taxes Consolidation Act, 1997[1]

☐ I declare that the information contained in this declaration is true and correct.

I also declare that I am applying for the Shares on behalf of the applicant named below who is entitled to the Shares in respect of which this declaration is made and is a person referred to in section 739D(6) of the Taxes Consolidation Act, 1997 ("TCA 1997"), being a person who is:

☐ a pension scheme;

☐ a Trust carrying on life business within the meaning of section 706 TCA 1997;

☐ an investment undertaking;

☐ a special investment scheme;

☐ a unit trust to which section 731(5)(a) TCA 1997 applies;

☐ a charity being a person referred to in section 739D(6)(f)(i) TCA 1997;

☐ a qualifying management Trust;

☐ a specified Trust;

☐ entitled to exemption from income tax and capital gains tax by virtue of section 784A(2) TCA 1997 (see further requirements for Qualifying Fund Company below).

(Additional requirements where the declaration is completed on behalf of a Charity)

I also declare that at the time of making this declaration, the Shares in respect of which this declaration is made are held for charitable purposes only and;

☐ form part of the assets of a body of persons or trust treated by the Revenue Commissioners as a body or trust established for charitable purposes only, or

☐ are, according to the rules or regulations established by statute, charter, decree, deed of trust or will, held for charitable purposes only and are so treated by the Revenue Commissioners

I undertake that, in the event that the person referred to in paragraph (7)(d) of Schedule 2B TCA 1997 ceases to be a person referred to in section 739D(6)(f)(i) TCA 1997, I will, by written notice, bring this fact to the attention of the investment undertaking accordingly.

(Additional requirements where the declaration is completed by a Qualifying Fund Company)

I also declare that at the time this declaration is made, the Units in respect of which this declaration is made

☐ are assets of an approved retirement fund/an approved minimum retirement fund, and

☐ are managed by the declarant for the individual named below who is beneficially entitled to the units.

I undertake that if the Units cease to be assets of the approved retirement fund/the approved minimum retirement fund, including a case where the Units are transferred to another such fund, I will, by written notice, bring this fact to the attention of the investment undertaking accordingly.

Registered Shareholder Name		Irish Tax Reference Number / PPS Number[2]
First Authorised Signatory	Name / Capacity in which declaration is made[3]	Date
Second Authorised Signatory (if applicable)	Name / Capacity in which declaration is made[3]	Date
Third Authorised Signatory (if applicable)	Name / Capacity in which declaration is made[3]	Date

[1] This is a form authorised by the Revenue Commissioners which may be subject to inspection. It is an offence to make a false declaration.

[2] Tax reference number in relation to a person, has the meaning assigned to it by section 885 TCA 1997 in relation to a "specified person" within the meaning of that section. To satisfy Return on Values (Investment Undertakings) Regulations 2013 (S.I. 245 of 2013), documentation proof of TIN or PPS Number is required. In the case of a charity, quote the Charity Exemption Number (CHY) as issued by Revenue. In the case of a qualifying fund company, quote the tax reference number of the beneficial owner of the Shares.

[3] In the case of, (i) an exempt pension scheme, the administrator must sign the declaration (ii) a retirement annuity contract to which section 784 or 785 TCA 1997 applies, the person carrying on the business of granting annuities must sign the declaration (iii) a trust scheme, the trustees must sign the declaration. In the case of a charity, the declaration must be signed by the trustees or other authorised officer of a body of persons or trust established for charitable purposes only within the meaning of sections 207 and 208 TCA 1997. In the case of a Trust, the declaration must be signed by the Trust secretary or other authorised officer. In the case of a unit trust it must be signed by the trustees. In any other case it must be signed by an authorised officer of the entity concerned or a person who holds a power of attorney from the entity. If the latter, a copy of the power of attorney should be furnished in support of this declaration.

8. SELF-CERTIFICATION FOR FATCA and CRS

The Company is obliged, pursuant to the Intergovernmental Agreement Between the Government of Ireland and the Government of the United States of America, to Improve International Tax Compliance and to Implement FATCA (the "IGA"), as well as Section 891E, Section 891F, and Section 891G of the Taxes Consolidation Act 1997 (as amended), together with any regulations made pursuant to those sections, and to collect certain information about each investor. Please complete the sections below as directed and provide any additional information that is requested. Please note that in certain circumstances we may be obliged to share this information with relevant tax authorities and third parties.

All terms are as defined in the IGA, the regulations made pursuant to the IGA or the Taxes Consolidation Act, 1997 and/ or the US FATCA Regulations. For further information on FATCA or CRS please refer to Irish Revenue website at http://www.revenue.ie/en/business/aeoi/index.html or http://www.oecd.org/tax/automatic-exchange, in the case of CRS only.

If any of the information below changes in the future, ensure you advise us of these changes promptly. If you have any questions about how to complete this form, please contact your tax advisor.

Where there are joint account holders or multiple controlling persons, each person is required to complete a separate self-certification form.

_____
Registered Shareholder Name

Registered Address:

_____
Street Address 1

_____
Street Address 2

_____ _____ _____
City Postcode Country

Mailing Address (if different from above):

_____
Street Address 1

_____
Street Address 2

_____ _____ _____
City Postcode Country

Individual and Joint Investors ONLY

Country of Birth: _____ Date of Birth: _____

Declaration of U.S. Citizenship or U.S. Residence for Tax Purposes:

Choose (a) OR (b) as appropriate:

☐ (a) I confirm that I <u>am</u> a U.S. citizen and/or resident in the U.S. for tax purposes.

My U.S. federal taxpayer identifying number (U.S. TIN) is as follows: _____

OR

☐ (b) I confirm that I <u>am not</u> a U.S. citizen nor resident in the U.S. for tax purposes.

8. SELF-CERTIFICATION FOR FATCA and CRS *(continued)*

Individual and Joint Investors ONLY *(continued)*

Declaration of Tax Residency:

Please indicate the your/the investor's country of tax residence for CRS purposes (if resident in more than one country please detail all countries of tax residence and associated Tax ID numbers).

Country of Tax Residency	Tax ID Number

Declaration as a Controlling Person:

(Only to be completed any individual who is a Controlling Person of an entity investor which is a Passive Non-Financial Entity or an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution)

Controlling Person Type (as defined by CRS)	X	Entity Name
Controlling Person of a Legal Person – Control by Ownership		
Controlling Person of a Legal Person – Control by Other Means		
Controlling Person of a Legal Person – Senior Managing Official		
Controlling Person of a Trust - Settlor		
Controlling Person of a Trust – Trustee		
Controlling Person of a Trust – Protector		
Controlling Person of a Trust – Beneficiary		
Controlling Person of a Trust – Other		
Controlling Person of a Legal Arrangement (non-trust) – Settlor-equivalent		
Controlling Person of a Legal Arrangement (non-trust) – Trustee-equivalent		
Controlling Person of a Legal Arrangement (non-trust) – Protector-equivalent		
Controlling Person of a Legal Arrangement (non-trust) – Beneficiary-equivalent		
Controlling Person of a Legal Arrangement (non-trust) – Other-equivalent		

Further Declaration and Undertakings:

I declare that the information provided in this form is, to the best of my knowledge and belief, accurate and complete.

I acknowledge that the information contained in this form and information regarding the Registered Shareholder may be reported to the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the Registered Shareholder may be tax resident where those countries (or tax authorities in those countries) have entered into Agreements to exchange financial account information.

I undertake to advise the recipient promptly and provide an updated Self-Certification form where any change in circumstances occurs which causes any of the information contained in this form to be incorrect.

_____ _____

Signature of Registered Shareholder or Authorised Signatory Date

8. SELF-CERTIFICATION FOR FATCA and CRS *(continued)*

All Other Entities

Country of Incorporation: _____

Declaration of Specified U.S. Person:

Choose (a) OR (b) as appropriate:

☐ (a) The Entity is a Specified U.S. Person.

The Entity's U.S. Federal Taxpayer Identifying number (US TIN) is as follows: _____

Note: if the Entity is a Specified U.S. Person, please skip to "Further Declaration and Undertakings" on the next page

OR

☐ (b) The Entity is not a Specified U.S. Person.

OR

☐ (c) The Entity is a U.S. person but not a Specified U.S. Person

Declaration of Tax Residency:

Please indicate the Entity's country of tax residence for CRS purposes (if resident in more than one country please detail all countries of tax residence and associated Tax ID numbers). *Note: Provision of a Tax ID number (TIN) is required unless you are tax resident in a jurisdiction that does not issue a (TIN). If the Entity is not tax resident in any jurisdiction (e.g., because it is fiscally transparent), please indicate that below and provide its place of effective management or country in which its principal office is located.*

Country of Tax Residency	Tax ID Number

FATCA Classification (Financial Institutions):

If the Entity is a *Registered Financial Institution*, please tick one of the below categories:

☐ Irish Financial Institution or Partner Jurisdiction Financial Institution

☐ Registered Deemed Compliant Foreign Financial Institution

☐ Participating Foreign Financial Institution

Please provide your Global Intermediary Identification number (GIIN): _____. If you are a Financial Institution but unable to provide a GIIN, please tick one of the below reasons:

☐ The Entity is a Sponsored Financial Institution and has not yet obtained a GIIN but is sponsored by another entity which does have a GIIN and is registered as a Sponsoring Entity.

Sponsoring Entity's Name: _____ Sponsoring Entity's GIIN: _____

☐ The Entity is an Exempt Beneficial Owner.

☐ The Entity is a Certified Deemed Compliant Foreign Financial Institution (including a Foreign Financial Institution deemed compliant under Annex II of an IGA).

☐ The Entity is a Non-Participating Foreign Financial Institution.

☐ The Entity is an Excepted Foreign Financial Institution. Indicate status: _____

8. SELF-CERTIFICATION FOR FATCA and CRS *(continued)*

All Other Entities *(continued)*

FATCA Classification (Non-Financial Institutions):

If the Entity is not a *Foreign Financial Institution*, please confirm the Entity's FATCA status below:

- ☐ The Entity is an Active Non-Financial Foreign Entity (NFFE).
- ☐ The Entity is a Passive Non-Financial Foreign Entity (NFFE).
- ☐ The Entity is an Excepted Non-Financial Foreign Entity (NFFE).

CRS Classification:

Note: The information provided in this section is for CRS. Please note an Entity's CRS classification may differ from its FATCA classification.

If the Entity is a *Financial Institution*, please tick one of the below categories:

- ☐ (i) The Entity is a *Financial Institution* as defined under CRS (other than (ii) below)
- ☐ (ii) The Entity is an *Investment Entity* located in a *Non-Participating Jurisdiction* and managed by another *Financial Institution***

  **If box (ii) is ticked above, each Controlling Person[1] must complete a Separate Individual Self-Certification form (pages 10-11 of this Application). If there are no natural person(s) who exercise control of the Entity then the Controlling Person will be the natural person(s) who hold the position of senior managing official of the Entity.

If the Entity is a *Non Financial Institution*, please tick one of the below categories:

- ☐ (i) *Active Non-Financial Entity* - a corporation the stock of which is regularly traded on an established securities market or a coporation which is a related entity of such a corporation
- ☐ (ii) *Active Non-Financial Entity* - a Government Entity or Central Bank
- ☐ (iii) *Active Non-Financial Entity* - an International Organization
- ☐ (iv) *Active Non-Financial Entity* - other than (i), (ii), or (iii) (for example, a start-up NFE or a non-profit NFE)
- ☐ (v) *Passive Non-Financial Entity***

  **If box (v) is ticked above, each Controlling Person[1] must complete a Separate Individual Self-Certification form (pages 10-11 of this Application).

Further Declarations and Undertakings:

I/We declare (as an authorised signatory of the Entity) that the information provided in this form is, to the best of my/our knowledge and belief, accurate and complete.

I/We acknowledge that the information contained in this form and information regarding the Registered Shareholder may be reported to the tax authorities of the country in which this account is/are maintained and exchanged with tax authorities of another country or countries in which the Registered Shareholder may be tax resident where those countries (or tax authorities in those countries) have entered into Agreements to exchange financial account information.

I/We undertake to advise the recipient promptly and provide an updated Self-Certification form within 30 days where any change in circumstance occurs which causes any of the information contained in this form to be incorrect.

First Authorised Signatory	Name / Capacity in which declaration is made	Date
Second Authorised Signatory (if applicable)	Name / Capacity in which declaration is made	Date
Third Authorised Signatory (if applicable)	Name / Capacity in which declaration is made	Date

[1]Broadly, the term Controlling Person means the natural persons who exercise control over an Entity. For companies and similar legal persons, it depends on the ownership structure of the company and will include any person owning 25% or more of the company (or legal person). For trusts and other similar legal arrangements, it will include the settlor, the trustee(s), the protector (if any), the beneficiaries, and any other natural person exercising ultimate effective control over the trust.

9. ANTI-MONEY LAUNDERING VERIFICATION REQUIREMENTS

Harding Loevner Funds plc
Anti-Money Laundering Verification Requirements in accordance with
The Criminal Justice (Money Laundering and Terrorist Financing) Act, 2010 (as amended)

Part I - Declaration - All Applicants

_____
Registered Shareholder Name

_____ _____
Country of Birth/Incorporation Date of Birth (if applicable)

_____
Registered Address 1

_____
Registered Address 2

_____ _____ _____
City Postcode Country

Full name where applicable of any beneficial owner of investor who owns more than 25% of the investment by the Nominee Company / Intermediary / Company / Partnership / CIS / Trust / Public Body:

1._____ 2._____

3._____ 4._____

☐ There are no beneficial owners who own more than 25% of the investment

DECLARATION - I/We declare that the information contained in this form and the attached documentation, if any, is true and accurate to the best of my/our knowledge and belief.

_____ _____ _____
First Authorised Signatory Name / Capacity in which declaration is made Date

_____ _____ _____
Second Authorised Signatory (if applicable) Name / Capacity in which declaration is made Date

_____ _____ _____
Third Authorised Signatory (if applicable) Name / Capacity in which declaration is made Date

9. ANTI-MONEY LAUNDERING VERIFICATION REQUIREMENTS *(continued)*

Part II - Financial Company, Bank, or Nominee ONLY

Please tick if appropriate:

☐ I am/We are a bank/provider of financial services or a nominee company/nominee account which is part of/used by a bank/provider of financial services authorised and regulated in a jurisdiction assessed by the Administrator to operate comparable AML/CTF controls, as listed on the last page of this section, acting for our own account.

If the above statement applies, please supply the name of the regulated entity and also the name of your regulator:

_____ _____
Regulated Entity Regulator

Part III - Third Parties - Financial Agent, Intermediary, or Nominee ONLY

As an intermediary/agent/nominee company authorised and regulated in a jurisdiction assessed by the Administrator to operate comparable AML/CTF controls, as listed on the last page of this section, acting on behalf of a third party, please complete below.

I/We: _____
Registered Shareholder Name

_____
Street Address 1

_____
Street Address 2

_____ _____ _____
City Postcode Country

confirm that we are regulated in _____ by _____.
Jurisdiction Name of Regulator

We undertake to verify the identity of all third parties on whose behalf we purchase Shares in the Fund. We further undertake to retain for five years from the date our relationship with the subscriber ends, copies of any documentation obtained by us in so verifying and if/when requested to do so by the Fund, provide copies of said documentation. In addition should our relationship with the subscriber end we confirm that we will provide you with all identification and verification documentation.

The person signing below confirms that he/she is duly authorised to sign this declaration on behalf of the above mentioned intermediary/agent.

_____ _____ _____
Authorised Signatory Name / Capacity in which declaration is made Date

9. ANTI-MONEY LAUNDERING VERIFICATION REQUIREMENTS *(continued)*

Part IV - Politically Exposured Persons

A **Politically Exposed Person** is defined as an individual who is or was at any time in the preceding year entrusted with a prominent public function and their immediate family members or persons known to be close associates of such persons.

☐ Yes; I am a Politically Exposed Person (PEP)

☐ No; I am not a Politically Exposed Person (PEP)

If yes, please provide:

1. Certified copy[1] of proof of Photo ID, such as Passport or Driver's License

2. Two certified copies of proof of address verification documents[2]

3. Background on the source of funds (i.e. how the funds to pay for this investment have been accumulated; check all that apply):

   ☐ Earnings from Employment/Self-employment

   ☐ Investment Income

   ☐ Lump Sum Retirement

   ☐ Sale of Property

   ☐ Inheritance or Gift

   ☐ Matured Investment

   ☐ Court Award

   ☐ Other (please specifiy): _____

4. Background on your source of wealth (i.e. how your overall wealth has been accumulated):

[1]A certified documents means that it has an original signature on the document from a suitable person confirming the documents are a true copy of the original, and they will need to sign and date it, printing their name, occupation, address, telephone number and email address. Suitable persons include any of the following; police officer, practicing solicitors, embassy consular staff, financial institutions, medical professions, notaries public. The person certifying the documents shouldn't be related to you, living at the same address or in a relationship with you.
[2]Proof of address options are as follows and must be dated within the last six months- (mobile telephone bills not acceptable): Bank/credit card statements, mortgage statements, mortgage bond statements, utility bills, household/motor insurance certificate, local authority documentation, municipality rates invoice, correspondence from the revenue, pay slip or salary advise (with address).

9. ANTI-MONEY LAUNDERING VERIFICATION REQUIREMENTS *(continued)*

Part V - Documentation Requirements - All Investors

Please provide documents outlined in the applicable investor category below that evidence the requested information. An original, fully completed Account Application Form is also required for all investors.

Individual / Joint Holders	**Financial Institution / Bank**	**Trust, Foundation, Charity, or Similar**
1. Copy of photographic identity; i.e. passport or similar 2. Two copies of non-photographic identity; i.e. utility bill or bank statement (cannot be older than six months; must match name and address on Account Application Form)	1. Proof of existence and regulatory status of the Credit or Financial Institution 2. Authorised signatory list	1. Legal form of the Trust, Foundation, or similar entity 2. Trust Deed or equivalent or confirmation of the entity to an appropriate register 3. Nature / purpose of the Trust 4. Details of all Trustees 5. Authorised signatory list 6. Copies of the following for 2 Trustees **OR** 1 of the Trustees and 1 Authorised Signatory: a) Photographic identity; i.e. passport or similar b) Two non-photographic identities; i.e. utility bill or bank statement (cannot be older than six months) 7. Details of settler / participants 8. Details of beneficial owners with more than 25% of share capital
School / University	**Club / Society**	**Nominee Company**
1. Proof of identity from relevant registers and/or from obtaining appropriate background information on the entity 2. Names of main Officials 3. Authorised signatory list 4. Copies of the following for 2 Officials **OR** 1 Official and 1 Authorised Signatory: a) Photographic identity; i.e. passport or similar b) Non-photographic identity; i.e. utility bill or bank statement (cannot be older than six months) 5. Confirmation of ownership of the entity. (In particular, confirmation of public ownership or independent ownership.)	1. Proof of existence from the following: a) Constitutional Document; **OR** b) Formation Document; **OR** c) Trust Deed; **OR** d) Audited Financials 2. Nature and purpose of entity including nature of funding 3. List of Officers 4. Authorised signatory list 5. Copies of the following for 2 of the Officers **OR** 1 of the Officers and 1 Authorised Signatory: a) Photographic identity; i.e. passport or similar b) Non-photographic identity; i.e. utility bill or bank statement (cannot be older than six months)	1. Standard reliance letter (template can be provided on request by Administrator 2. Authorised signatory list 3a. Proof that the entity (or its parent) is regulated for AML/CTF purposes in a jurisdiction assessed by the Company or the Administrator to operate comparable AML/CTF controls (see list on next page) **OR** 3b. Documentation in accordance with the legal form of the Nominee Company
Partnership	**Pension Scheme**	**Private Company**
1. Constitutional Document (e.g. Partnership Agreement) 2. Details of all Partners (where not a Partnership Fund) 3. If a Partnership Fund, names of General Partner and Partners who own more than 25% of the share capital, profit, or voting rights **AND** a listing of Directors, if appropriate 4. Authorised signatory list 5. Proof of identity for the General Partner **OR** 2 Partners **OR** 1 Partner and 1 Authorised Signatory	1. Authorised signatory list 2a. Confirmation of registration (as appropriate) from the relevant tax authorities or Pensions Board **OR** 2b. Names of Trustees / Directors / Governors / Board Members or equivalent **AND** Constitutional / Formation Document (e.g. Trust Deed)	1. Proof of identity from: a) Search of the relevant company registry; **OR** b) Copy of Certificate of Incorporation or equivalent; **OR** c) Copy of Memorandum and Articles of Association or equivalent; **OR** d) Copy of audited financial statements 2. Authorised signatory list 3. Details of directors 4. Proof of identity for 2 of the Directors **OR** 1 of the Directors and 1 Authorised Signatory 5. Details of beneficial owners who own more than 25% of the share capital, profit, or voting rights

Note: the Company or the Administrator may require further documentation to be provided upon written request.

9. ANTI-MONEY LAUNDERING VERIFICATION REQUIREMENTS *(continued)*

Please provide documents outlined in the applicable investor category below that evidence the requested information. An original, fully completed Account Application Form is also required for all investors.

Collective Investment Scheme	**Public Body**	
1. Prospectus or equivalent 2. Authorised signatory list 3. Name and address of scheme promoter 4. Name and address of scheme administrator 5. Name and address of entity carrying out AML checks upon the scheme investors and confirmation that entity is regulated for AML purposes 6. Names of any investors who own more than 25% of the share capital	1. Nature of the entity and status 2. Name of the home state authority and nature of its relationship with public body 3. Ownership of the entity 4. Names of main public body officials 5. Details of all persons who own or control over 25% of the entity's share capital, profit, or voting rights 6. Authorised signatory list 7. Appropriate background information on the entity	**If you do not believe any of the aforementioned investor categories to be applicable to the Registered Investor, please contact Northern Trust International Fund Administration Services for assistance.**

Jurisdictions assessed by the Administrator to operate comparable AML/CTF controls

Australia, Austria, Belgium, Brazil, Bulgaria, Canada, Channel Islands, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hong Kong, Hungary, Iceland, India, Ireland, Isle of Man, Italy, Japan, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Mexico, Netherlands, Norway, Poland, Portugal, Romania, Singapore, Slovakia, Slovenia, South Africa, South Korea, Spain, Sweden, Switzerland, United Kingdom, and United States. The Dutch overseas territories of Netherlands Aruba, Curacao, Sint Maarten, Bonaire, Sint Eustatius, and Saba. The French overseas territories of Mayotte, New Caledonia, French Polynesia, Saint Pierre and Miquelon, and Wallis & Futuna.

Note: the Company or the Administrator may require further documentation to be provided upon written request.