INTERNATIONAL TITANS BASKET LIMITED

(the "Company" or "ITBL") | *Registered number: 52616*

DUE DILIGENCE AND CERTIFICATION GUIDANCE DOCUMENT FOR TRUSTS

Due Diligence Requirements and Certification

The due diligence requirements listed below are correct at the time of publication of the Application Form and other related forms as referred to under Section 5 of the Application Form. Rules, regulations, and laws under which the Company operate could change at any time. As such, the Administrator reserves the right to request additional due diligence as and when required to ensure compliance with current regulation.

All applicants must provide due diligence documents as detailed in this guidance document.

The documentation required will vary depending on the type of applicant and whether you reside in an Appendix C country or territory as defined in the Handbook on Countering Financial Crime (AML/CFT/CPF), issued by the Guernsey Financial Services Commission (the Handbook). As of June 2026, the Handbook was last updated on 8 May 2026; however, please check the GFSC website for the latest version, Handbook on Countering Financial Crime (AML/CFT/CPF) — GFSC. Appendix C jurisdictions can be found in the Handbook Appendix C. Countries and territories that the GFSC have identified as presenting a higher risk of ML, TF and/or PF can be found in the Handbook Appendix I.

Please refer to the relevant section(s) below to ensure the following due diligence documentation accompanies the Application Form.

1. DUE DILIGENCE FOR EACH NATURAL PERSON CONNECTED TO THE TRUST

1.1 Proof of identity for each applicant

Original certified copy of one of the following documents. Each document must have a clear, legible photograph and, if dual nationality is held, verification must be provided for each nationality:

- Valid passport
- National identity card (preferred)
- Armed force's identity card
- Driving licence (this cannot be used for both identity and address; a separate verification must be provided for each)

1.2 Proof of residential address for each applicant

Original certified copy of one of the following documents. Each document must be dated within three (3) months and all documents must be for a residential address. We do not accept C/O addresses, PO Box addresses or mobile telephone bills.

- Utility bill (water, electricity, gas, internet, home telephone)
- Bank statement
- Bank debit/credit card statement
- Council Tax invoice (or other correspondence from a government department or agency)

- Driving licence (this cannot be used for both identity and address; a separate verification must be provided for each)
- Electronic statements (for utility bills, bank credit cards, etc.) are deemed to be originals.
- Co-habitation letter (if proof of address is provided by way of a letter of co-habitation from a person who is not party to the investment, due diligence documentation on that party will also be required). Where the applicant(s) is a party to the investment and is in a High Risk country, proof of address for each applicant must be provided.

1.3 Source of Funds documentary evidence for each applicant

Each applicant must disclose these details in the Source of Funds ("SoF") / Source of Wealth ("SoW") Declaration form.

For each applicant deemed to be a high risk individual, we will require documentary evidence. Please refer to Appendix one in the attached SoF/SoW Declaration form.

Examples are below:

SoW = Savings from employment - we need three months current wage slips from your employment

SoF for savings - bank statements for a three month consecutive period confirming employment wages.

If you are unsure about what documentation to provide, please contact the Administrator to discuss further.

Important

- Should any other party retain signing authority over the investment (e.g. Financial Adviser/Distributor), due diligence documentation in respect of such other party will also be required by the Company and an original certified copy of such agreement between the parties.
- All applications from non-Appendix C Jurisdictions will be considered on a case-by-case basis and additional due diligence documentation may be requested.
- The Administrator reserves the right to request additional documentation as and when required. If an applicant is unable to supply any of the documentation described, they should contact the Administrator to discuss mutually acceptable alternative arrangements.

2. CERTIFICATION

2.1 A certifier cannot be closely related to the person whose identity is being certified; and the certifier cannot certify their own documents.

2.2 Original certified documents without a photo must be certified as follows:

I hereby certify this as a true copy of the original document, which I have seen.

2.3 Original certified documents with a photo must be certified as follows:

I hereby certify this to be a true copy of the original document, which I have seen, and the photograph bears a true likeness of the person named therein, who I have met.

2.4 Certifier Information required on the document

- Full name and signature

- Date of certification
- Job title/position
- Capacity in which they are signing
- Name of regulatory body (if applicable i.e. ACCA, FSA, Law Society)
- Registration number issued by a regulatory body (if applicable)
- Contact information (telephone number and/or email address)

2.5 Suitable certifiers

- a member of the judiciary, a senior civil servant, or a serving police or customs officer (stamp to include member's name, title and contact telephone number);
- an officer of an embassy, consulate or high commission of the country or territory of issue of documentary evidence of identity;
- a lawyer who is a member of a recognised professional body;
- a notary public who is a member of a recognised professional body;
- an accountant who is a member of a recognised professional body;
- an actuary who is a member of a recognised professional body;
- a member of the Institute of Chartered Secretaries and Administrators; or
- a director or officer of an Appendix C Jurisdiction Regulated Financial Services Business or of a Financial Services Business subject to group/parent policy where the Head Office is situated and regulated in a country or territory listed in Appendix C to the Handbook.

Each certifier is validated to public source information.

INFORMATION TO ESTABLISH THE TRUST (MANDATORY)

Trust

- ▫ A copy or extract of the Trust Deed and addendums and/or letter of wishes showing;
- ▫ The name of the trust and date of establishment;
- ▫ Appointment of trustees, protector and/or enforcer, if applicable;
- ▫ Nature of trustee's duties;
- ▫ Nature of trustee's powers;
- ▫ Name of settlor;
- ▫ Name of any other persons who are objects of a power (to appoint or remove any of the trust's trustees; direct the distribution of funds or assets of the trust; direct investment decisions of the trust; amend the trust deed; or revoke the trust;
- ▫ Vested beneficiary;
- ▫ Beneficiary classes; any class of beneficiaries and any other person who is to the best of the trustee's

knowledge, is likely to benefit from the trust (e.g. named in the letter of wishes).

Trustee (incl Co-Trustees)

- Name and address – if an individual this must be in accordance with the identification requirements for an individual, if a legal body this must be in accordance with the requirements of a legal body; and
- If the trustee is regulated evidence of this must be obtained independently from the regulator's website.

Individuals who exercise control

- ID only - only where the Trust is established in Guernsey by a regulated Trust and Corporate Service Provider.
- ID and VOA - where case is Medium and High Risk

Settlor | Protector | Enforcers

- ID only - only where the Trust is established in Guernsey by a regulated Trust and Corporate Service Provider.
- ID and VOA - where case is Medium and High Risk

Please complete the Related Parties and Controlling Person Identification Form for Trusts.

Note: If any of the individual parties to the Trust are high risk such as a PEP, we will require their full due diligence even if they have not benefitted or are not likely to benefit. If the beneficiary is a Trust or corporate entity, full due diligence on the Trust or corporate entity will also be required. If you are unsure what you need to provide, please contact the Administrator to discuss.