INTERNATIONAL TITANS BASKET LIMITED

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

DUE DILIGENCE AND CERTIFICATION GUIDANCE DOCUMENT FOR CORPORATES

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 the Application Form. Rules, regulations, and laws under which the Company operates 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.

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

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 the relevant details in the Source of Funds ("SoF") / Source of Wealth ("SoW") Declaration form. For each applicant deemed to be a high risk individual, documentary evidence will be required. Please refer to Appendix one in the attached SoF/SoW Declaration form.

- SoW = Savings from employment - 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, together with 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 COMPANY (MANDATORY)

Entity

- ☐ Registered name and any trading names;
- ☐ Date and country of incorporation/registration;
- ☐ Certificate of incorporation/registration;
- ☐ Proof of regulated status;
- ☐ Confirmation of industry and business sector;
- ☐ Registered office address, mailing address and place of business/operations;
- ☐ Register of Directors
- ☐ Register of Shareholders over 25%; over 10% if High Risk;
- ☐ Powers of Attorney, if applicable;
- ☐ Authorised Signatory List including specimen signatures and signing powers of the signatories;
- ☐ Group / company structure chart;
- ☐ Relevant documentation from an independent data source such as a company's registry website evidencing registration and confirming the company is not in the process of being dissolved, struck off, wound up or terminated;
- ☐ Names of all person having a senior management position whether appointed as director or not;
- ☐ Senior management who have and exercise strategic decision-taking powers or who have an exercise control; and any person who have powers to act for the company.
- ☐ Memorandum and Articles of Association, only where not established in Guernsey by a regulated FSB.

Directors and Authorised Signatories

- ID only - where it is a Guernsey regulated FSB; and not High Risk.
- ID and VOA –minimum of two individuals who act on behalf of the investor if not High Risk; 100% if High Risk.

Shareholder/Ultimate Beneficial Owner

- ID only - where it is a Guernsey regulated FSB and over 25%; and not High Risk.
- ID and VOA – all shareholders over 25%; 10% if High Risk.

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

FINANCIAL INFORMATION, UNITED STATES FOREIGN ACCOUNT TAX COMPLIANCE ACT ("FATCA") AND COMMON REPORTING STANDARDS ("CRS")

Pursuant to FATCA and CRS regulations (together Tax Regulations), which refer to laws, treaties and regulations created to enable automatic exchange of tax information and any regulations, guidance or intergovernmental agreements implementing or similar to the same, the Administrator is required to collect and process certain information about each investor's tax residency in order for it to comply with its FATCA and CRS obligations.

A number of jurisdictions have adopted similar Tax Regulations legislation designed to prevent tax evasion through the use of offshore accounts. The Company recognises each jurisdiction has its own rules for defining tax residence and each jurisdiction has provided information on how to determine whether an entity is tax resident in that jurisdiction on the OECD website. For FATCA purposes, you can find more information on the U.S. IRS website.

An applicant will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of its domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. For additional information on tax residence please talk to your professional tax adviser.

Where an applicant holds tax residency outside of Guernsey the investor is legally obliged to disclose information in the application form. The Company may seek to obtain other financial information as it sees fit. The Administrator will identify and report all persons, as being subject to such legislation, to its director of income tax who may transfer this information to the government of another territory in accordance with the relevant agreement. In order to facilitate this process, certain declarations must be completed in full and signed by the following applicants:

- Any natural person or persons (this includes persons making an individual or joint application);
- Any and every beneficiary of a trust or beneficiaries of a trust who have benefitted from that trust;
- Any and every beneficial owner of a company (i.e. each and every shareholder);
- Any controller of a corporation or company.

It is the applicant's responsibility to determine in which jurisdiction/s they are a taxpayer and the Administrator accepts no liability or responsibility for any incorrect declarations made. Should you be in any doubt over completing these sections including how you determine your tax status, you should contact your professional tax adviser.

None of the information within the application form or any other document relating to the applicant's application indicates or constitutes any form of legal or tax advice and there is no guarantee it can be accepted for completeness, editorial and technical mistakes. For any questions, contact your professional tax adviser.

The application will remain valid unless there is a change in circumstances relating to the information provided by the applicant as to their tax residence or other mandatory field information that makes the application incorrect or incomplete.

For any changes, please notify the Administrator, without delay.