

ADVANCED INVESTMENT HOLDINGS LIMITED

(the “Company”)

Registered number: 59932

DUE DILLIGENCE 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 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 October 2025, the Handbook was last updated on 4 September 2025 and the link to the GFSC website as of October 2024 [Handbook on Countering Financial Crime \(AML/CFT/CPF\)](#).

Appendix C jurisdictions can be found in the Handbook Appendix C.

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

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, please provide verification 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 license (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

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each applicant must be provided.

1.3 Source of Funds documentary evidence for each applicant:

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

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) then 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 The following persons can be considered suitable to certify due diligence documentation of natural persons:

- 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;

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- 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 (see the definition in Appendix C to the Handbook) 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.

3. Application Form Checklist – Entity Due Diligence Requirements

The due diligence requirements listed below are correct at the time of publication of this document. However, the 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 regulations.

Applicants must provide the due diligence listed below, please ensure that you have satisfied these application requirements by ticking the relevant boxes.

Please note that the below due diligence list is not exhaustive, and the Administrator could request additional due diligence in order to satisfy their regulatory and legal obligation.

A. Appendix C Financial Services Business regulated entity	
Evidence of regulation	
Authorised Signatory List	
Register of shareholders or members	
Memorandum and articles of association	
Certificate of Incorporation	
An original completed Wolfsberg Due Diligence Questionnaire (DDQ) or Apex DDQ. Please request this from the Administrator.	

B. A regulated, listed or unregulated entity applying on behalf of their underlying clients (i.e. Nominee) including entities domiciled in a high risk jurisdiction or domiciled in South Africa	
For the Nominee: A completed application form A completed Entity Tax Self-Certification Form	
For each underlying investor, deemed a Natural Person; Refer to guidance as set out herein for Proof of Address and Proof of Identity	

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<p>For the Parent entity</p> <p>Structure chart</p> <p>Certificate of incorporation/registration (and any name changes)</p> <p>Registry print</p> <p>Memorandum & Articles of Association</p> <p>Latest available audited year-end financial statements</p> <p>Directors register</p> <p>Share register</p> <p>Authorised Signatory List</p>	
<p>For each director, authorised signatory and individual shareholder with a 10% or greater holding of the parent entity</p> <p>For each Natural Person - Refer to guidance as set out herein for Proof of Address and Proof of Identity</p>	
<p>For each director, authorised signatory and individual shareholder with a 10% or greater holding of the parent entity</p> <p>A original completed Related Parties and Controlling Persons Identification Form</p>	
<p>For each individual shareholder with a 10% or greater holding of the parent entity</p> <p>Completed Source of Wealth Fund declaration with documentary evidence</p> <p>Please note that this list is not exhaustive, if you are unsure what to provide please contact the Administrator to discuss</p>	
<p>Note:</p> <p>If any shareholder with a 10% or greater holding in the parent entity is a corporate entity, full company documents will be required as above.</p> <p>If the shareholder is a trust we will require full due diligence on the trust and the trustee, please contact the administrator for further details of the requirements.</p>	

<p>C. A legal body quoted on a regulated market</p>	
<p>Evidence that the body is listed on a recognized stock exchange</p>	
<p>Evidence the entity is ‘within the meaning of the Beneficial Ownership Regulations’ or if a majority owned subsidiary of such a company. (see the GFSC AML Handbook)</p>	
<p>Authorised Signatory List</p>	

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D. A regulated, listed, unregulated entity or private company	
Structure chart	
Certificate of incorporation/registration (and any name changes)	
Registry print.	
Memorandum & Articles of Association	
Latest available audited year-end financial statements	
Directors register	
Share register	
Authorised Signatory List	
<p>For each director, authorised signatory and individual shareholder with a 10% or greater holding of the parent entity</p> <p>Refer to guidance as set out herein for Proof of Address and Proof of Identity</p>	
<p>For each director, authorised signatory and individual shareholder with a 10% or greater holding.</p> <p>A original completed Related Parties and Controlled Persons Identification Form</p>	
<p>For each individual shareholder with a 10% or greater holding</p> <p>Completed Source of Wealth Fund declaration with documentary evidence</p> <p>Please note that this list is not exhaustive, if you are unsure what to provide please contact the Administrator to discuss</p>	
<p>Note:</p> <p>If any shareholder with a 10% or greater holding is a corporate entity, full company documents will be required as above.</p> <p>If the shareholder is a trust we will require full due diligence on the trust and the trustee, please contact the administrator for further details of the requirements.</p>	

E. A regulated or unregulated entity or nominee domiciled outside an Appendix C jurisdiction	
Registry print	
Structure chart	
Certificate of incorporation/registration (and any name changes)	
Registry print	
Memorandum & Articles of Association	
Lates available audited year-end financial statements	

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<p>For each director, authorised signatory and individual shareholder with a 25% or greater holding</p> <p>For each Natural Person - Refer to guidance as set out herein</p>	
<p>For each director, authorised signatory and individual shareholder with a 25% or greater holding</p> <p>An original completed Related Parties and Controlling Persons Identification Form</p>	
<p>Note:</p> <p>If any shareholder with a 25% or greater holding is a corporate entity, full company documents will be required as above</p> <p>If the shareholder is a trust we will require full due diligence on the trust and the trustee, please contact the administrator for further details of the requirements</p>	

4. 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 (<http://www.oecd.org/tax/automatic-exchange>). For FATCA purposes, you can find more information on the U.S. IRS website (<http://www.irs.gov>).

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 this 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 tax payer 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.

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None of the information within this application form 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, any questions contact your professional tax adviser.

This application form 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 this form incorrect or incomplete.

For any changes, please notify the Administrator, without delay, and provide an updated declaration.