



Family Ace

INVESTIČNÍ SPOLEČNOST

Notice to investors

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The fund is a qualified investor fund pursuant to Act No. 240/2013 Coll., as amended, on investment companies and investment funds; only a qualified investor pursuant to Section 272 of this Act may become its shareholder. For investments ranging from CZK 1,000,000 to EUR 125,000, the fund manager or administrator assesses the suitability of the investment for the investor.

The manager warns investors that the value of an investment in the fund may fall or rise, and that a return on the invested amount is not guaranteed. The fund's performance in previous periods does not guarantee the same or higher performance in the future. The fund is intended for medium- and long-term holding in order to achieve a return, so it is not suitable for short-term speculation. Potential investors should particularly consider the specific risks that may arise from the investment objectives of the fund, as set out in its statutes. The investment objectives are reflected in the recommended investment horizon, as well as in the fund's fees and expenses.

The statutes of the fund or subfund contain further information, which you can request at the registered office of FAMILY ACE investiční společnost, a.s., or send a request to info@familyace.cz.

For further important information, please refer to the Key Information Document (KID).

The fund's Key Information Document (KID) is available at: <https://familyace.cz/en/information/>, or you can send a request to info@familyace.cz.

You can get the information in paper form at the registered office of FAMILY ACE, investiční společnost, a.s. Na příkopě 859/22, Nové Město, 110 00 Prague 1

This is for informational purposes only and does not constitute a proposal to conclude a contract or a public offer pursuant to the provisions of the Civil Code.

Information on the processing of personal data relating to Act No. 110/2019 Coll., on the processing of personal data, can be found on the website of FAMILY ACE investiční společnost, a.s.: <https://familyace.cz/en/privacy-policy/>.

CRS and FATCA

— verification, investigation and reporting obligation regarding investors (tax non-residents and US persons) to a specialised tax office

Common Reporting Standard (CRS)

Directive No. 2014/107/EU dated 9 December 2014 was introduced into Czech legislation (Act No. 164/2013 Coll., on international cooperation in tax administration and on amendments to other related acts) with effect from 6 April 2014. The proposed Czech law responds to developments in the EU and OECD regarding the automatic exchange of information in the field of taxes, where the EU and OECD have prepared a common standard for reporting and due diligence procedures for obtaining financial account information; together with the model agreement of competent authorities, it forms the global Common Reporting Standard (CRS).

Based on the above legislation, Czech financial institutions have been obliged to identify and verify the tax residency of their investors since 2016. Based on these findings, financial institutions are required to report selected information about these foreign investors to the Czech tax authority once a year for the previous calendar year (the first report was filed in 2017 for 2016) for investors who are tax residents from most foreign countries. This particularly concerns the investor's identification, including the taxpayer identification number, account balances and income paid to this account (e.g. interest, dividend, income from the sale of securities). The Czech tax authority forwards this information to the tax administrators of the relevant countries. Foreign financial institutions in participating states also proceed in a similar manner, i.e. information about Czech tax residents, their accounts and income abroad is forwarded by these foreign institutions via the foreign tax authority to the Czech tax authority to verify proper taxation of foreign income of Czech tax residents. FAMILY ACE investiční společnost, a.s. fulfils the CRS reporting obligation by collecting the investor's

‘Certificate of Tax Residence’, in which the investor confirms the country of his tax residence. Non-resident investors must also provide their taxpayer identification number. The collection of certificates primarily concerns investors concluding a new subscription agreement with FAMILY ACE investiční společnost, a.s. However, existing investors may also be required to provide a certificate of tax residence. The certificate is issued for an indefinite period of time and, unless the investor’s circumstances change (e.g. he moves to another country), will only be required once.

Foreign Account Tax Compliance Act (FATCA)

The FATCA is a 2009 U.S. law that requires foreign financial institutions to identify and, through the national tax authority (in the case of the Czech Republic, this is the Specialised Tax Authority), inform the U.S. tax authority, the Internal Revenue Services (IRS), about accounts they maintain for American persons (also known as U.S. persons). The purpose of FATCA, like CRS, is to prevent and detect tax evasion by American taxpayers abroad.

Information under the Whistleblower Protection Act

FAMILY ACE investiční společnost, a.s., as a mandatory entity pursuant to Act No. 171/2023 Coll., on the protection of whistleblowers (hereinafter referred to as the ‘Whistleblower Protection Act’) hereby informs pursuant to the provisions of Section 9(2)(b) of the Whistleblower Protection Act:

1. Notification methods:

FAMILY ACE investiční společnost, a.s. receives notifications:

- orally (by phone) at (+420) 602 110 257 every business day between 10 a.m. and 3 p.m.;
- in writing in an email sent to: info@familyace.cz;
- in writing by letter sent to FAMILY ACE investiční společnost, a.s., Na příkopě 859/22, Nové Město, 110 00 Prague 1, Czech Republic, addressed to Pavel Doležal;
- in person, at the notifier’s request after prior agreement with the Competent Person; the Competent Person shall accept the Notification within a reasonable time after receiving the Notifier’s request for personal delivery of the notification, no later than 14 days from the date on which the notifier requested personal delivery of the notification. The notifier’s request for personal delivery of the notification shall be submitted in the manner specified under points a), b) or c) above.

The Ministry of Justice accepts notifications:

- orally;
- in writing;
- in person.

For more information, visit www.justice.cz

2. Competent person: Pavel Doležal

Representative of the competent person during his absence: Zdeněk Hauzer

Telephone No. (+420) 724474960

Email address: pavel.dolezal@familyace.cz

3. FAMILY ACE investiční společnost, a.s. may also accept notifications from a person who does not perform work or other similar activities for the obligated entity pursuant to Section 2(3) (a)(b)(h) or (i) of the Whistleblower Protection Act.