

Unicorn AIM IHT & ISA Portfolio Service

ISA APPLICATION FORM

Important Information

This form is required if you wish to sell your existing shares and use the proceeds to fund an existing Unicorn AIM IHT ISA.

If you do not have an existing ISA with us, or if you did not contribute to a Unicorn AIM IHT ISA in the previous tax year, please also complete a separate ISA Application Form.

We recommend that you seek independent investment and tax advice before making decisions relating to our products.

WM Capital Management Ltd is authorised and regulated by the Financial Conduct Authority and recorded in the Register under reference no 601025.

ISA Application Form

If part or all of your investment into the service as detailed in Section 1 is an ISA contribution or an ISA transfer, in addition to the signature on page 7, please sign and date the form below to open a Stocks & Shares ISA with James Brearley & Sons, the ISA Manager for the Unicorn AIM IHT & ISA Portfolio Service. For ISA Transfers please also complete Section 5.

ISA TERMS AND CONDITIONS

By signing and submitting this ISA Application Form you agree to the "Terms" as outlined in James Brearley's Execution-Only Dealing Services, Terms of Business for Retail Clients with Third Party Investment Advisers or Managers, along with the following specific terms in respect of the James Brearley ISA.

James Brearley is approved by the HM Revenue and Customs (HMRC) as an ISA Manager. In this capacity it will administer an ISA in accordance with the Individual Savings Account Regulations 1998 ("the Regulations"), or as subsequently amended. In the case of an inconsistency between the "Terms" and the provisions of the Regulations, the provisions of the Regulations will prevail. Failure to meet the obligations under the Regulations may cause the ISA to be void or need to be remedied by repair. Any such liability arising from the ISA being void or repaired will be borne by you. To the extent that the Regulations permit, James Brearley can hold investments for you within an ISA. Not all investments are permitted to be held in an ISA.

The maximum amount that may be invested in an ISA is subject to limits set by HMRC for any particular tax year and this limit may change from one tax year to the next. Should you invest more than the rules allow, the ISA will be void or need to be remedied by repair. James Brearley will notify you if by reason of any failure to satisfy the provisions of the Regulations an ISA has or will become void.

Subscriptions into the ISA must be in cash with the exception of stock arising from approved employee share savings related share option or profit sharing schemes which may be transferred into the ISA in accordance with the Regulations.

The ISA investments will be, and must remain, the beneficial ownership of the investor and must not be used as security for a loan.

You have the right to transfer in part or all of an existing ISA from another ISA Manager or request that the investments within the ISA be transferred out to another ISA Manager. The transfer out fees stipulated in WM Capital Management's T&Cs will apply.

During a requested cash transfer of an existing ISA from another ISA Manager to James Brearley, funds will not be invested in the stockmarket. Neither WM Capital Management nor James Brearley can accept any responsibility for any potential or actual loss that you may claim has occurred in such circumstances.

You may terminate your ISA by giving notice in writing, requesting that James Brearley either transfer all investments to you or to sell the investments and remit the resulting sale proceeds to you.

Termination of the ISA will be effective when written notice is received by James Brearley and all benefits and relief from tax will cease immediately. All fees (including a pro rata annual fee) and charges due to the point of termination of the ISA must be paid.

James Brearley may at its absolute discretion, terminate the ISA by giving at least 20 days' notice in writing to you.

DATA PROTECTION

All personal data supplied by the investor to James Brearley for the purposes of the ISA Plan Manager services:

- Will be processed by James Brearley as data controller under the Data Protection Legislation;
- Will be fairly and lawfully processed in accordance with James Brearley's privacy policy, a copy of which accompanies this Application Form; and James Brearley will at all times comply with the obligations imposed on a data controller under the Data Protection Legislation in relation to such personal data.

The ISA Plan Manager services are:

INVESTOR'S CONFIRMATION OF APPOINTMENT OF WM CAPITAL MANAGEMENT LIMITED (WM)

I confirm to James Brearley that I have appointed WM with full and unfettered authority to act on my behalf in relation to the ISA investments.

WM is party to the Execution Only Investment and Administration Services Agreement with James Brearley. By completing this Application Form, in relation to the ISA investments, I hereby authorise and instruct James Brearley to act on instructions from, and to provide such information to, the Adviser, as WM may require, in each case in accordance with or for the purposes of the Agreement. I acknowledge that any of my personal data processed by James Brearley pursuant to the terms of the Agreement, in compliance with this instruction and authority, will be processed by James Brearley as data processor for the purposes of the Data Protection Legislation.

ISA DECLARATION

I declare that I am aged 18 or over; that all subscriptions made, and to be made, belong to me; that I have not subscribed/made payments and will not subscribe/make payments, more than the overall subscription/payment limit in total to a cash ISA, a stocks and shares ISA, an innovative finance ISA, and a Lifetime ISA in the same tax year; that I am resident in the United Kingdom for tax purposes or, if not so resident, perform duties which by virtue of Section 28 of the Income Tax (Earnings & Pensions) Act 2003 (Crown Employees serving overseas) are treated as being performed in the United Kingdom, or I am married to or in a civil partnership with a person who performs such duties.

I will inform James Brearley, if I cease to be so resident or to perform such duties, or be married to or in a civil partnership with a person who performs such duties. I authorise James Brearley's to hold my cash subscription, ISA investments, interest, dividends and any other rights or proceeds in respect of those investments and any other cash; to make on my behalf any claims to relief from tax in respect of ISA investments. I agree to the ISA terms and conditions.

I have read and understood the ISA terms and conditions above.

| Investor | 1 | 2 |
|--------------------------------|---|---|
| Applicant Name | | |
| Applicant / Attorney Signature | | |
| Date Signed | | |