

Application Form

UNICORN AIM VCT PLC

Definitions used in the prospectus published by the Company dated 25 July 2017 ("Prospectus") (copies of which can be downloaded from www.unicornam.com) apply herein.

Before completing this Application Form you should read the Offer Application Procedures and Terms and Conditions contained in the Prospectus. Please send the completed Application Form with your electronic payment transfer details, cheque or banker's draft and, if necessary, proof of identity to Capita Asset Services, Corporate Actions, The Registry, 34 Beckenham Road, Beckenham, Kent BR3 4TU.

Cheques should be made payable to "Capita Registrars Limited re Unicorn AIM VCT plc 2017 Offer For Subscription A/C".

The Offer opens on 25 July 2017 and will close at 12.00 noon on 26 September 2017. The Offer may close earlier if fully subscribed or otherwise at the Board's discretion. The Offer may be extended by the Board in its absolute discretion (but not later than 12 months after the publication of the Prospectus). The Offer is only intended to be open for 2017/2018 Tax Year.

If you are not already a shareholder in the Company, in addition to completing and returning the Application Form to Capita Asset Services, you will also need to complete and return a Tax Residency Self Certification Form. It is a condition of the application that (where applicable) a completed version of that form is provided with the Application Form before any application can be accepted.

The Company and the Receiving Agent cannot accept responsibility if any details provided by you are incorrect.

Please complete in BLOCK CAPITALS.

TO BE COMPLETED BY THE INVESTOR.

1	Title: Mr/Mrs/Miss/Ms/Dr/Other	
Forename(s):		
Surnames:		
Existing Shareholder (please tick if relevant)*:		
Registered holder		Beneficial holder
Existing Shareholder Investor Code*:		
Address:		
		Post code:
Email address:		
Telephone (work):		Telephone (home):
Date of Birth:		National Insurance Number:
I wish to invest under the Offer the amount as set out in Box 2b below, or such lesser amount for which this subscription will be accepted, on the terms and conditions set out on pages 57 to 61 of the Prospectus.		

* Please tick the relevant box if you are an existing shareholder and provide your investor code if you are a registered shareholder to avoid duplicate shareholder accounts being created. This may be found on your share certificate(s).

2a By signing this form I HEREBY DECLARE THAT I have read the terms and conditions of the Offer set out on pages 57 to 61 of the Prospectus (and as further contained herein) and agree to be bound by them. I understand this is a long term investment and have read the Risk Factors set out on pages 10 to 11 of the Prospectus and the Prospectus as a whole.

Signature
of applicant

Date

2b Amount (to be at least £2,000)

£

3a I enclose (please tick one box only):

☐

a cheque or banker's draft drawn on a UK clearing bank made payable to "Capita Registrars Limited re Unicorn AIM VCT plc 2017 Offer For Subscription A/C"

☐

I confirm that I will make an electronic transfer to Capita Registrars Limited to the following account:

Bank Name: Royal Bank of Scotland

Sort Code: 15-10-00

Account Number: 32557794

Account Name: Capita Registrars Ltd re Unicorn AIM VCT plc 2017 – Offer for subscription chaps a/c

Swift No: RBOSGB2L

IBAN: GB87RBOS15100032557794

and I will provide all necessary identity verification evidence (transfers should be made after first sending in your completed application form with a payment reference of your initials and telephone number - please see section 3 of the application form instructions on pages 55 and 56 of the Prospectus for further instructions)

for the amount of the subscription monies in the Amount Box in 2b above, together with the amount, if any, of the initial adviser charge requested to be facilitated (as inserted in Box 7b below)

Complete the section below only if you are tendering payment by electronic transfer

Name of Bank

Branch

Sort Code

Account Name

Account Number

Reference – your initials
and telephone number

E-mail

Telephone:

(Where an electronic transfer is being made Capita Asset Services will request a recent bank statement showing the payment being made to confirm source of funds. If a CHAPs payment is over €15,000 Capita asset Services will also require a certified copy of your passport and a recent utility bill.)

The Finance Act 2014 which came into force with effect from 6 April 2014 restricts the availability of income tax relief on a subscription for shares in a VCT issued after 5 April 2014 where it is 'linked' to a sale of shares in the same VCT or if an investor subscribes for shares in a VCT within six months before or after selling any shares in that same VCT. Please see paragraph 1.3 of Part VII on page 28 of the Prospectus for further details.

3b CREST details

(Only complete this section if New Shares allotted are to be deposited in a CREST Account which must be in the same name as the holder(s) given in section 1).

a. CREST Participant ID:

b. CREST Member Account ID:

c. Participant Name:

d. Address:

e. Contact Telephone Number:

4 Investor Services

How would you like to receive copies of statutory communications, such as annual and half-yearly reports:

☐

Email

☐

Post

All dividends on any Shares held in the Company may be paid directly into bank and building society accounts. In order to facilitate this, please complete the mandate instruction form in Box 5. Dividends paid directly into your account will be paid in cleared funds on the dividend payment date. Your bank or building society statement will identify details of the dividends as well as the dates and amounts paid.

5 Dividend Mandate

Please forward, until further notice, all dividends that may from time to time become due to any shares now standing or which may hereafter stand, in my name in the register of members of the Company to:

a. Name of Bank or Building Society:

b. Account Number:

c. Sort Code:

d. Account Name (BLOCK capitals please):

e. Signature:

f. Date:

g. Applicant's Name (BLOCK capitals please):

h. Post code of applicant:

- 5b By ticking the box, I hereby authorise the Company's registrar, Capita Asset Services, to provide, to the financial intermediary, noted in Section 6, upon request, information regarding my shareholding in the Company. This authority shall remain in effect for the lesser of a period of up to one year from the date of allotment, or until I revoke such authority by informing Capita Asset Services in writing. This authority extends to the provision of information regarding my shareholding only, and I understand that my financial intermediary will be unable to instruct any register changes or transactions on my behalf. ☐

THE REMAINDER OF THIS FORM SHOULD ONLY BE COMPLETED BY YOUR INTERMEDIARY (IF ANY).

6 Intermediary Contact Details

Firm name:

FCA number:

Adviser contact:

IFA administrator contact:

E-mail(s):

Address:

Post code:

Telephone:

Fax:

Payment Details (to be used if your commission(s)/charge is to be paid to a network or other third party)

Name

Contact

Address

Post Code

E-mail

Telephone:



What type of investment is this? (tick one box only)

☐

This is a non-advised investment (execution-only) – please go to box 7a

☐

This is an advised investment – please go to box 7b

Payment of intermediary commission (to be used If you wish any commissions to be made directly to your bank by electronic transfer, please provide the account details (in the absence of these details, payment will be made by cheque)):

Name of Bank:

Account Number:

Sort Code:

Account Name (BLOCK capitals please):

7a Execution-Only Intermediaries

Please tick this box to confirm that no financial advice has been provided by you to your client in respect of this application.

☐

Commission Options (to be agreed with Unicorn Asset Management Limited and/or LGBR Capital London Limited (subject to a maximum amount equal to 3% of the of the Application Amount)

A Amount of initial commission to be paid to intermediary

%

B Amount of initial commission to be waived and re-invested for client

%

Total A + B (A + B must total no more than 3%)

%

7b Financial Advisers

Please tick one of the following boxes to confirm that financial advice has been provided by you to your client in respect of this application and whether or not an initial adviser charge is required to be facilitated.

A My client has agreed to pay my fee in respect of this application direct and there is no requirement of any charge being facilitated.

☐

B My client has requested to have such amount as is set out below to be facilitated to me by Capita Asset Services as an initial adviser charge (subject to a maximum amount equal to 3% of the Application Amount).

☐

Initial adviser charge (please complete one box only)

£

% of the Application Amount

8 By signing this form I HEREBY DECLARE THAT I have read the terms and conditions of the Offer set out on pages 57 to 61 of the Prospectus (and as further contained herein) and agree to be bound by them. I further confirm that the amount inserted above has been agreed with my client and that I have identified and verified the identity of the subscriber and the source of the subscription funds to the standard required by the Money Laundering Regulations 2007 within the guidance for the UK Capital Financial Sector issued by the Joint Money Laundering Steering Group.

Signature

Date

Notes to Box 7b

If the application is only accepted in part, the amount requested to be facilitated for adviser will be reduced accordingly to ensure it is not greater than the maximum stated above.

VCT tax reliefs will only be available in respect of the actual amount invested in the Company and will not include facilitated initial adviser charges.

The charging of VAT on an initial adviser charge is the sole responsibility of the adviser. Should any charge facilitated by Capita Asset Services not include the payment of any such VAT, the investor will, at all times, remain solely responsible to make up such VAT deficit (if any) to the adviser.

Tax Residency Self Certification Form (Individuals)

Name of Company in which shares are held: UNICORN AIM VCT PLC

Investor code

e.g. 00000999999 This can be found on your share certificate or tax voucher

Part 1 – Identification of Individual Shareholder

A separate form is required for each holder

Full Name of Holder:

Address of Holder:

.....

A. Please provide your Tax Residence Address - If different from above

House Name

Number & Street / Road Name

Town / City

County

Country

Postal or ZIP Code

B. Date of Birth

DD/MM/YY

Part 2 – Country/Countries of Residence for Tax Purposes

Country of residence for tax purposes	Tax Identification Number <i>In the UK this would be your NI number</i>

Part 2b - US Person

Please mark the box ONLY if you are a US Person (see Definitions)

☐

Part 3 – Declarations and Signature

I acknowledge that the information contained in this form and information regarding my shares may be reported to the local tax authority and exchanged with tax authorities of another country or countries in which I may be tax resident where those countries have entered into Agreements to exchange Financial Account information.

I undertake to advise the Company within 30 days of any change in circumstances which causes the information contained herein to become incorrect and to provide the Company with a suitably updated Declaration within 30 days of such change in circumstances.

I certify that I am the shareholder (or am authorised to sign for the shareholder).

If this relates to a joint holding: I also acknowledge that as a joint holder I may be reported to the relevant tax authority if all the other holders do not provide a Tax Residency Self-Certification.

I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.

Signature:

Print Name:

Date:

Daytime telephone number / email address

If signing under a power of attorney, please also attach a certified copy of the power of attorney.

Introduction

The law requires that Financial Institutions collect, retain and report certain information about their account holders, including their tax residency.

Please complete the form above and provide any additional information requested.

If your declared country/countries of residence for tax purposes is not the same as that of the Financial Institution and is either the US or is on the OECD list of countries which have agreed to exchange information (<http://www.oecd.org/tax/transparency/AEOI-commitments.pdf>), the Financial Institution will be obliged to share this information with its local tax authority who may then share it with other relevant local tax authorities.

Failure to validly complete and return this form will result in you being reported onwards to the relevant local tax authority. Additionally, if this form has been issued in conjunction with an application for a new holding, then your application may be adversely impacted.

Definitions of terms used in this form can be found below.

If your address (or name) has changed from that shown on the form, then you must advise us separately. Any details you enter in the "Tax Residence Address" will be used for tax purposes only and will not be used to update your registered details.

If any of the information about your tax residency changes, you are required to provide the Company with a new, updated, self-certification form within 30 days of such change in circumstances.

Joint Holders (if relevant)

All joint holders are treated as separate holders for these tax purposes and every joint holder is required to give an Individual Tax Residency Self-Certification. If any one or more is reportable, the value of the whole shareholding will be reported for that/those joint shareholder(s).

If we do not receive the self-certification from each joint shareholder, then the whole holding will be treated as undocumented and all holders (including those who have completed the self-certification form) will be reported to the relevant tax authorities.

If you have any remaining questions about how to complete this form or about how to determine your tax residency status you should contact your tax adviser.

Definitions

The OECD Common Reporting Standard for Automatic Exchange of Financial Account Information ("The Common Reporting Standard") <http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/> contains definitions for the terms used within it. However, the following definitions are for general guidance only to help you in completing this form.

"Account Holder"

The Account Holder is either the person(s) whose name(s) appears on the share register of a Financial Institution. Or where Capita holds the shares on your behalf, the person whose name appears on the register of entitlement that Capita maintains.

"Country/Countries of residence for tax purposes"

You are required to list the country or countries in which you are resident for tax purposes, together with the tax reference number which has been allocated to you, often referred to as a **tax identification number (TIN)**. Special circumstances (such as studying abroad, working overseas, or extended travel) may cause you to be resident elsewhere or resident in more than one country at the same time (dual residency). The country/countries in which you might be obliged to submit a tax return are likely to be your country/countries of tax residence. If you are a US citizen or hold a US passport or green card, you will also be considered tax resident in the US even if you live outside the US.

"Tax Identification Number or TIN"

The number used to identify the shareholder in the country of residence for tax purposes.

Different countries (or jurisdictions) have different terminology for this and could include such as a National Insurance number, social security number or resident registration number. Some jurisdictions that do issue TINs have domestic law that does not require the collection of the TIN for domestic reporting purposes so that a TIN is not required to be completed by a shareholder resident in such jurisdictions. Some jurisdictions do not issue a TIN or do not issue a TIN to all residents.

"US Person"

- All US citizens. An individual is a citizen if that person was born in the United States or if the individual has been naturalized as a US citizen.
- You can also be a US citizen, even if born outside the United States if one or both of your parents are US citizens.
- You are a 'tax resident' of the United States. You can become a tax resident under two rules: 1) The 'substantial presence test'. This is a 'day count test' and based on the number of days you are in the US over a three year period and 2) The 'green card' test. A person who has obtained a 'green card' has been granted the right to lawful permanent residence in the United States.

If you have any questions about these definitions or require further details about how to complete this form then please contact your tax adviser.

NOTHING IN THIS DOCUMENT CAN BE CONSIDERED TO BE TAX ADVICE.

Corporate Information

Directors

Peter Frederick Dicks (Chairman)
Charlotta Ginman
Jeremy John Hamer
Jocelin Montague St John Harris
(all of the registered office)

Registered Office

c/o ISCA Administration Services Limited
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Newton Abbot
TQ12 2QS
Telephone: 01392 487056
Email: info@unicornam.com
Website: www.unicornaimvct.co.uk

Company Number

04266437

Investment Manager and Promoter

Unicorn Asset Management Limited
First Floor Office
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The Charterhouse
Charterhouse Square
London
EC1M 6AU

Company Secretary and Administrator

ISCA Administration Services Limited
Suite 8, Bridge House
Courtenay Street
Newton Abbot
TQ12 2QS

Solicitors

Shakespeare Martineau LLP
60 Gracechurch Street
London
EC3V 0HR

Sponsor and Stockbroker

Panmure Gordon (UK) Limited
One New Change
London
EC4M 9AF

Distributor

LGBR Capital London Limited
Candlewick House
120 Cannon Street
London
EC4N 6AS

Receiving Agent

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Corporate Actions
The Registry
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BR3 4TU

Registrars

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Custodian

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