

ANNEXURE – I FOR INDIVIDUALS

A. FATCA INFORMATION

Do you have any non-Indian Country [ies] of Birth / Citizenship / Nationality and Tax Residency – Yes / No

If Yes, you must specify all non-Indian countries of birth, citizenship, nationality and/or tax residency below [mandatory]

Category	First Applicant / Guardian	Second Applicant	Third Applicant
PAN			
Country of Birth			
Country of Citizenship / Nationality <i>[please specify the country if you hold any citizenship other than India]</i>			
Are you a Specified US Person?	Yes / No. If 'Yes', please provide Tax Payer Id. No. _____	Yes / No. If 'Yes', please provide Tax Payer Id. No. _____	Yes / No. If 'Yes', please provide Tax Payer Id. No. _____
Country of Tax Residency 1#@			
Tax Payer Ref. ID No. 1			
Country of Tax Residency 2#@			
Tax Payer Ref. ID No. 2			
Country of Tax Residency 3#@			
Tax Payer Ref. ID No. 3			

to include all countries other than India, where investor is Citizen / Resident / Green Card Holder / Tax Resident in those respective countries

@ in case of applicant being resident and tax payer in more than one country, tax payer details/tax residency of other countries to be specified

B. DECLARATION

I/We acknowledge and confirm that the information provided is/are true and correct to the best of my/our knowledge and belief and provided after consulting necessary tax professionals.

I/We hereby consent and authorize you to store and use in any form, mode or manner, all / any of the information provided by me/ us, including all changes, updates to such information as and when provided by me/ us and disclose, share, remit such information to any of the Mutual Fund, its Sponsor, Asset Management Company, trustees, their employees / RTAs ('the Authorized Parties') or any Indian or foreign governmental or statutory or judicial authorities / agencies including but not limited to the Financial Intelligence Unit-India (FIU-IND), or any Indian and foreign tax / revenue authorities (including without limitation the US Internal Revenue Service and the UK HM Revenue & Customs) and other investigation agencies, or to any other local or foreign persons or entities as required or directed by applicable laws, regulations, practices or guidelines or deemed necessary by you, without any obligation of advising me/us of the same.

I/We, authorize you to disclose, share, remit the given information to other SEBI Registered Intermediaries to facilitate single submission / updation & for other relevant purposes. I/We am/are aware that the potential consequences for provision of false/untrue/misleading information, or failure to comply with requests for tax information or failure to respond to requests for waivers or consents for tax information disclosure include, but are not limited to: (a) you having the right to carry out actions which are necessary to comply with the any local or foreign tax reporting obligations; (b) you having the ability to withhold taxes that may be due from certain payments made to my/our account; (c) you having the right to pay relevant taxes to the appropriate tax authority; (d) you having the right to refuse to provide certain services; and (e) you having the discretion to close my/our accounts. I/We also undertake to keep you informed in writing about any changes / modification to the above information within 30 days and also undertake to provide any other additional information / documentary proof as may be required at your end

Signature:

First Applicant / Guardian	Second Applicant	Third Applicant
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Details under FATCA / Foreign laws: Tax Regulations require us to collect information about each investor's tax residency. In certain circumstances (including if we do not receive a valid self-certification from you) we may be obliged to share information on your account with the relevant tax authority. If you have any questions about your tax residency, please contact your tax advisor. Further if you are a citizen or resident or green card holder or tax resident other than India, please include all such countries in the tax resident country information field along with your Tax Identification Number or any other relevant reference ID / Number. If there is any change in the information provided, promptly intimate the same to us within 30 days.

ANNEXURE - II FOR NON-INDIVIDUALS

PART I : INVESTOR DETAILS:

Investor Name

[illegible]

PART II: FATCA INFORMATION : *[Please seek appropriate advice from a tax professional on FATCA related information]*

S No	Category	First Applicant
1	Incorporation/Formation in India	Yes / No
2	If no, please specify the Country(ies) of Incorporation/Formation/Tax residency	1 2 3
3	If a Country of Incorporation/Formation/Tax residency is other than India, provide relevant Taxpayer Identification Number	
4	Are you a Specified US Person? If yes, please provide Taxpayer Identification Number	

Other information:

S No	Information	Additional Information to be provided
1	We are a financial institution [including an FFI] [Refer instructions a]	<p>Yes / No</p> <p>If yes, please provide the following information:</p> <p>A. We are a [tick any one]</p> <p>a. Financial Institution incorporated in India []</p> <p>b. Financial Institution incorporated in another country that has an intergovernmental agreement (IGA) with the US on FATCA []</p> <p>c. FFI in a country without an IGA that has registered to obtain a GIIN []</p> <p>d. Others _____ [please complete]</p> <p>B. GIIN: _____</p> <p>(Global Intermediary Identification Number)</p> <p>If GIIN not available [tick any one]:</p> <p>i. Applied for on _____ [insert date]</p> <p>ii. Not required to apply/not obtained for the following reasons</p> <p>(i) We are a Non-participating FFI []</p> <p>(ii) We are a Non-reporting India Financial Institution under Annexure II of the Indian IGA because we are _____ [please describe]</p> <p>(iii) We are a Certified deemed-compliant FFI under U.S. Treasury Regulations []</p> <p>(iv) We are an Exempt beneficial owner under U.S. Treasury Regulations []</p> <p>(v) We have another reason: _____ [please describe]</p>
2	We are a listed company [whose shares are regularly traded on a recognized stock exchange]	<p>Yes / No</p> <p>If Yes, specify the name of the Stock Exchange(s) where it is traded regularly:</p> <p>1. _____</p> <p>2. _____</p>

S No	Information	Additional Information to be provided
3	We are 'Related Entity' of a listed company [Refer instructions b]	Yes / No If Yes, specify the name of the listed company _____ Specify the name of the Stock Exchange(s) where it is traded regularly: 1. _____ 2. _____
4	We are an Active NFFE [Refer instructions c & d] Note: Details of Controlling Persons will not be considered for FATCA purpose	Yes / No If Yes, specify the nature of business _____
5	We are an Passive NFFE [Refer instructions f] <i>Note: Details of Controlling Persons will be considered for FATCA purpose</i>	Yes / No If Yes, please provide: 1. Nature of business _____ 2. For all Controlling Persons who are citizens/tax residents / green card holders of a country other than India [regardless of whether they are also Indian Citizens / Tax Residents], provide their Name, Address, Taxpayer Identification Number and Percentage of Holding by filling UBO Form & enclose additionally
6	Are you a any one of the following: <input type="radio"/> Participating FFI <input type="radio"/> Deemed Compliant FFI <input type="radio"/> Exempt Beneficial Owner <input type="radio"/> Non-Participating Financial Institution	

I/We (on behalf of the entity investor) declare that I/we have: (a) examined the information provided, and the relevant US IRS forms and to the best of my / our knowledge and belief it is true, correct, and complete; and (b) duly notified as required by any applicable laws and regulations, and obtained all necessary consent and waiver from, all equity holders and third parties whose information may (i) appear in the information provided and any US IRS forms and attachments to these forms; and (ii) in any way be stored, used and disclosed by you.

I/We (on behalf of the entity investor) consent and authorize you to store and use in any form, mode or manner, all / any of the information provided by me / us in relation to the entity investor and the entity investor's account(s), including all changes, updates to such information as and when provided by me/ us, any US IRS forms and attachments to these forms, and which may include personal information of certain equity holders and third parties; and for such information to be disclosed, shared or remitted to any of the Mutual Fund, its Sponsor, Asset Management Company, trustees, their employees / RTAs ('the Authorized Parties') or any Indian or foreign governmental or statutory or judicial authorities / agencies including but not limited to the Financial Intelligence Unit-India (FIU-IND), or any Indian and foreign tax / revenue authorities (including without limitation the US Internal Revenue Service and the UK HM Revenue & Customs) and other investigation agencies, or to any other local or foreign persons or entities as required or directed by applicable laws, regulations, practices or guidelines or deemed necessary by you, without any obligation of advising me/us of the same.

I/We, (on behalf of the entity investor) authorize you to disclose, share, remit the given information to other SEBI Registered Intermediaries to facilitate single submission / updation & for other relevant purposes. I/We am/are aware that the potential consequences for provision of false / untrue / misleading information, or failure to comply with requests for tax information or failure to respond to requests for waivers or consents for tax information disclosure include, but are not limited to: (a) you having the right to carry out actions which are necessary to comply with the any local or foreign tax reporting obligations; (b) you having the ability to withhold taxes that may be due from certain payments made to the entity investor's account(s); (c) you having the right to pay relevant taxes to the appropriate tax authority; (d) you having the right to refuse to provide certain services to the entity investor; and (e) you having the discretion to close the entity investor's account(s). I / We also undertake (on behalf of the entity investor) to keep you informed in writing about any changes / modification to the above information within 30 days and also undertake to provide any other additional information / documentary proof as may be required at your end.

I/We certify that I have the capacity to sign for and on behalf of the entity investor.

Signature with relevant seal:

Authorized Signatory	Authorized Signatory	Authorized Signatory
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Date : ____ / ____ / ____

Place : _____

INSTRUCTIONS:

- a. Foreign Financial Institution [FFI] - Means any non-US financial institutions that is a -
 - (1) Depository institution - accepts deposits in the ordinary course of banking or similar business;
 - (2) Custodian institution - as a substantial portion of its business, hold financial assets for the accounts of others;
 - (3) Investment entity - conducts a business or operates for or on behalf of a customer for any of the activities like trading in money market instruments, foreign exchange, foreign currency, etc. or individual or collective portfolio management or investing, administering or managing funds, money or financial assets on behalf of other persons; or an entity managed by this type of entity; or
 - (4) Insurance company - entity issuing insurance products i.e. life insurance;
 - (5) Holding or Treasury company - entity that is part of an expanded affiliate group that includes a depository, custodian, specified insurance company or investment entity.
- b. Related Entity - an entity is a "Related Entity" of another entity if one controls the other, or the two entities are under common control (where control means direct or indirect ownership of more than 50% of the vote or value in an entity).
- c. Non-financial foreign entity [NFFE] - Non-US entity that is not a financial institution [including a territory NFFE]. Following NFFEs are excluded from FATCA reporting -
 - (a) Publicly traded corporation / listed companies;
 - (b) Related Entity of a listed company; and
 - (c) Active NFFE
- d. Active NFFE - Any one of the following -
 - (1) Less than 50% of the NFFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and < 50% of the assets held by NFFE are assets that produce or are held for the production of passive income;
 - (2) NFFE is organized in US territory & all of the owners are bonafide residents of US Territory;
 - (3) is a government [other than US Govt.], a political sub-division of such govt., or a public body performing a function of such govt. or a political sub-division thereof, a govt. of US Territory, an International organization, a non-US central bank of issue, or an entity wholly owned by one of the foregoing;
 - (4) Substantially all of the activities of the NFFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an NFFE shall not qualify for this status if the NFFE functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
 - (5) The NFFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFFE shall not qualify for this exception after the date that is 24 months after the date of the initial organization of the NFFE;
 - (6) The NFFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution;
 - (7) The NFFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution;
 - (8) The NFFE is an "excepted NFFE" as described in relevant U.S. Treasury Regulations; or
 - (9) The NFFE meets all of the following requirements: -
 - a. It is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organization, business league, chamber of commerce, labor organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;
 - b. It is exempt from income tax in its jurisdiction of residence;
 - c. It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
 - d. The applicable laws of the NFFE's jurisdiction of residence or the NFFE's formation documents do not permit any income or assets of the NFFE to be distributed to, or applied for the benefit of, a private person or non-charitable entity other than pursuant to the conduct of the NFFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFFE has purchased; and
 - e. The applicable laws of the NFFE's jurisdiction of residence or the NFFE's formation documents require that, upon the NFFE's liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organization, or escheat to the government of the NFFE's jurisdiction of residence or any political subdivision thereof.
- e. Expanded affiliated group - One or more chains of members connected through ownership (50% or more, by vote or value) by a common parent entity if the common parent entity owns stock or other equity interests meeting the requirements in at least one of the other members.
- f. Passive NFFE - means any NFFE that is not
 - (i) an Active NFFE, or
 - (ii) a withholding foreign partnership or withholding foreign trust pursuant to relevant U.S. Treasury Regulations
- g. Passive Income - portion of gross income that consists of dividends, interest, rents and royalties (other than rents and royalties derived in the active conduct of a trade or business conducted, at least in part, by employees of the NFFE), income equivalent to interest / amount received from pool of insurance contracts, annuities, excess of gains over losses from the sale or exchange of property / from transactions (including futures, forwards or similar transactions) in any commodities but not including.
 - (i) any commodity hedging transaction, determined by treating the entity as a controlled foreign corporation or
 - (ii) active business gains or losses from the sale of commodities but only if substantially all the foreign entity's commodities are property, excess of foreign currency gains over losses, net income from notional principal contracts, amounts received under cash value insurance contracts, amounts earned by insurance company in connection with its reserves for insurance and annuity contracts.
- h. Controlling Persons - means the natural persons who exercise control over an entity. In the case of a trust, such term means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term "Controlling Persons" shall be interpreted in a manner consistent with the Financial Action Task Force Recommendations.
- i. Non-Participating FFIs [NPFIs] - an FFI other than participating FFI, a deemed-complaint FFI, or an exempt beneficial owner.
- j. Specified US Persons - Any US Person other than:-
 - i) A publicly traded corporation;
 - ii) A corporation that is a member of the same expanded affiliate group;
 - iii) A tax exempt organization;
 - iv) An individual retirement plan;
 - v) The United States or an agency or instrumentality of the United States;
 - vi) Any state [including District of Columbia and United States possession] or State Authorities;
 - vii) A bank;
 - viii) A real estate investment trust;
 - ix) A regulated investment company;
 - x) An entity registered with the SEC under the Investment Company Act of 1940;
 - xi) A common trust fund;
 - xii) A tax exempt trust;
 - xiii) A registered dealer;
 - xiv) A registered broker.

(Mandatory for Non-individuals)

To be filled in BLOCK LETTERS (Please strike off section(s) that is / are not applicable)

PART I : INVESTOR DETAILS:

[illegible]**PART II : LISTED COMPANY / ITS SUBSIDIARY COMPANY**

We hereby declare that	
<input type="radio"/>	Our company is a Listed Company listed in () NSE () BSE () Others _____ [Please specify]
<input type="radio"/>	Our company is a subsidiary of a Listed Company [_____ <Specify the name of the Listed Company >]
<input type="radio"/>	Our company is controlled by a Listed Company [_____ <Specify the name of the Listed Company >]
<input type="radio"/>	None of the above
If 'None of the above' option is selected, the following information [Part III] shall be provided mandatorily as applicable	

PART III : NON-INDIVIDUALS OTHER THAN LISTED COMPANY / ITS SUBSIDIARY COMPANY

Category [tick applicable category]:

<input type="radio"/> Unlisted Company	<input type="radio"/> Partnership Firm / Limited Liability Partnership Company
<input type="radio"/> Unincorporated association / body of individuals	<input type="radio"/> Public Charitable Trust <input type="radio"/> Religious Trust
<input type="radio"/> Private Trust	<input type="radio"/> Trust created by a Will <input type="radio"/> Others _____ [please specify]

Details of Ultimate Beneficiary Owners

Details of Ultimate Beneficiary Owners

S. No	Name of UBO <i>[Mandatory]</i> Along with Designation / Position wherever applicable	PAN / Taxpayer Identification Number / any other valid ID proof for those where PAN is not applicable#1 <i>[Mandatory if KYC proof is not enclosed]</i>	Date of Birth / Incorporation	Country of Tax Residency <i>[CTR]</i> / Citizenship / Nationality <i>[COCN]</i> / Country of Birth <i>[COB]</i>	UBO Code <i>[Refer instruction E]</i>	Percentage of Holding #2 (%) <i>[Enclose appropriate proof]</i>	KYC (Yes/ No) #3 <i>[Please attach KYC acknowledgement copy / address proof]</i>
				CTR: COCN: COB:			
				CTR: COCN: COB:			
				CTR: COCN: COB:			
				CTR: COCN: COB:			
				CTR: COCN: COB:			

#1 - If UBO is already KYC compliant, KYC Complied proof to be enclosed. Else PAN / Tax Payer Identification Number / any other valid identity proof must be attached. Position / Designation like Director / Settlor of Trust / Protector of Trust to be specified wherever applicable. If any of the UBO is resident / citizen of 'other than India' or citizen/tax resident/green card holder of country [like USA, UK], please provide Taxpayer ID Number / Social Security Number [SSN].

#2 - Submit documentary proof like Shareholding pattern duly self attested by Authorized Signatory / Company Secretary.

#3 - If UBO is not KYC compliant, UBO shall complete the KYC formalities and send the intimation to CAMS / respective Mutual Funds.

Also enclose necessary address proof

*If the given rows are not sufficient, required information in the given format can be enclosed as additional sheet(s) duly signed by Authorized Signatory.

*Note that some of the Mutual Funds may call for additional information/documentation wherever required or if the given information is not clear / incomplete / incorrect and you may have provide the same as and when solicited.

PART IV: DECLARATION

I / We acknowledge and confirm that the information provided above is/are true and correct to the best of my / our knowledge and belief. In case any of the above specified information is found to be false or untrue or misleading or misrepresenting, I / We am /are aware that I / We may liable for it. I/We hereby authorize sharing of the information furnished in this form with all SEBI Registered Intermediaries and they can rely on the same. In case the above information is not provided, it will be presumed that applicant is the ultimate beneficial owner, with no declaration to submit. In such case, the concerned SEBI registered intermediary reserves the right to reject the application or reverse the allotment of units, if subsequently it is found that applicant has concealed the facts of beneficial ownership. I / We also undertake to keep you informed in writing about any changes / modification to the above information in future and also undertake to provide any other additional information as may be required at your end.

Authorized Signatories [with Company/Trust/Firm/Body Corporate seal]

Authorized Signatory	Authorized Signatory	Authorized Signatory
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Date : ____ / ____ / ____

Place : _____

INSTRUCTIONS

As per SEBI Master Circular No. CIR/ISD/AML/3/2010 dated December 31, 2010 regarding Client Due Diligence policy, related circulars on anti-money laundering and SEBI circular No. CIR/MIRSD/2/2013 dated January 24, 2013, non-individuals and trusts are required to provide details of ultimate beneficiary owner (UBO) and submit appropriate proof of identity of such UBOS. The beneficial owner has been defined in the circular as the natural person or persons, who ultimately own, control or influence a client and/or persons on whose behalf a transaction is being conducted, and includes a person who exercises ultimate effective control over a legal person or arrangement.

A. For Investors other than individuals or trusts:

- (i) The identity of the natural person, who, whether acting alone or together, or through one or more juridical person, exercises control through ownership or who ultimately has a controlling ownership interest. Controlling ownership interest means ownership of / entitlement to:
 - more than 25% of shares or capital or profits of the juridical person, where the juridical person is a company;
 - more than 15% of the capital or profits of the juridical person, where the juridical person is a partnership;
 - more than 15% of the property or capital or profits of the juridical person, where the juridical person is an unincorporated association or body of individuals.
- (ii) In cases where there exists doubt under clause (i) above as to whether the person with the controlling ownership interest is the beneficial owner or where no natural person exerts control through ownership interests, the identity of the natural person exercising control over the juridical person through other means like through voting rights, agreement, arrangements or in any other manner.
- (iii) Where no natural person is identified under clauses (i) or (ii) above, the identity of the relevant natural person who holds the position of senior managing official.

B. For Investors which is a trust:

The identity of the settler of the trust, the trustee, the protector, the beneficiaries with 15% or more interest in the trust and any other natural person exercising ultimate effective control over the trust through a chain of control or ownership.

C. Exemption in case of listed companies / foreign investors

The client or the owner of the controlling interest is a company listed on a stock exchange, or is a majority-owned subsidiary of such a company, it is not necessary to identify and verify the identity of any shareholder or beneficial owner of such companies. Intermediaries dealing with foreign investors' viz., Foreign Institutional Investors, Sub Accounts and Qualified Foreign Investors, may be guided by the clarifications issued vide SEBI circular CIR/MIRSD/11/2012 dated September 5, 2012, for the purpose of identification of beneficial ownership of the client

D. KYC requirements

Beneficial Owner(s) is/are required to comply with the prescribed KYC process as stipulated by SEBI from time to time with any one of the KRA & submit the same to AMC. KYC acknowledgement proof is to be submitted for all the listed Beneficial Owner(s).

E. UBO Codes:

UBO Code	Description
UBO-1	Controlling ownership interest of more than 25% of shares or capital or profits of the juridical person [Investor], where the juridical person is a company
UBO-2	Controlling ownership interest of more than 15% of the capital or profits of the juridical person [Investor], where the juridical person is a partnership
UBO-3	Controlling ownership interest of more than 15% of the property or capital or profits of the juridical person [Investor], where the juridical person is an unincorporated association or body of individuals
UBO-4	Natural person exercising control over the juridical person through other means exercised through voting rights, agreement, arrangements or in any other manner [In cases where there exists doubt under clause 4 (a) above as to whether the person with the controlling ownership interest is the beneficial owner or where no natural person exerts control through ownership interests]
UBO-5	Natural person who holds the position of senior managing official [In case no natural person cannot be identified as above]
UBO-6	The settlor(s) of the trust
UBO-7	Trustee(s) of the Trust
UBO-8	The Protector(s) of the Trust [if applicable].
UBO-9	The beneficiaries with 15% or more interest in the trust if they are natural person(s)
UBO-10	Natural person(s) exercising ultimate effective control over the Trust through a chain of control or ownership