Details of ultimate beneficial owner including additional FATCA & CRS information



	PPLICANT(S) NAME AND INFORMATION (If the applied of the entity Mr. / Ms. / M/s.	cant is minor, then please provide details of	natural / legal gu	ıardian)				
	f address given at KRA Residential or Business	Residential Business Rec	gistered Office	Address of tax res	dence would be	taken as avail	able in Kl	RA database
PAN De			ust ID / Folio No.	In case of any cha	nge please appr	oach KRA & n	ouly the c	manges
			ountry of incorpor	ration:				
			• •					
•	Constitution Type		c Limited Company	O AOP/BOI		Ologoo Spo		
[i icasc	○ Trust H Liquidator ○ Limited Liability	Partnership O Artificial Juridical Person O Socie	ety	Others _		Please Spe	SITY	
Is "Ent	ity" a tax resident of any country other than India	○ Yes ○ No						
If yes,	please indicate all countries in which you are residen	t for tax purposes and the associated Tax ID	Numbers below	v.				
Country*		Tax Identification Number [%]	Tax Identification Number ^{*/}		Identification Type (TIN or Other, please specify)			
In case	e Tax Identification Number is not available, kindly provide its functi TIN or its functional equivalent is not available, please provide Con the Entity's Country of Incorporation / Tax residence is U.S. bu	pany Identification number or Global Entity Identification						
2. F	ATCA & CRS DECLARATION (Please consult your pro	fessional tax advisor for further guidance o	n FATCA & CRS	classificatio	n)			
PART	A (to be filled by Financial Institutions or Direct Rep.	orting NFEs)						
We are	ial institution ⁶	sponsored by another entity, please provide your sponsor's GIIN above an	nd indicate your sponsor's n	name below				
	reporting NFE ⁷ O Name of sponsoring entity:							
	ot available [Please tick (✓)]	Not required to apply for - please specify 2 digits Section Plant Plant	sub-category ¹⁰		O Not obt	ained – No	n-partio	cipating F
PARI	B (please fill any one as appropriate "to be filled by	NFEs other than Direct Reporting NFEs")						
1	Is the Entity a publicly traded company ¹ (that is, a company whose shares are regularly traded on an established securities market)	Yes (If yes, please specify any one stock exch Name of stock exchange:						
Is the Entity a related entity² of a publicly traded company (a company whose shares are regularly traded on an established securities market)		Yes (If yes, please specify name of the listed of	company and one sto	ock exchange or	which the s	stock is reg	ularly tr	raded)
		Name of listed company:						
		Nature of relation O Subsidiary of the Listed Con	npany or O Conf	trolled by a Liste	ed Company			
		Name of stock exchange:						
3	Is the Entity an active ³ NFE	Yes (If yes, please fill UBO declaration in the n	next section.)					
		Nature of Business:						
		Please specify the sub-category of Active NFE	(Mention cod	de - refer 2c of F	art D)			
4	Is the Entity a passive ⁴ NFE Yes (If yes, please fill UBO declaration in the next section.)							
		Nature of Business:						

3. UBO DECLARATION					
	○ Partnership Firm ○ Limited Liability Partnership Comp	pany Unincorporated association / body of individuals			
[Please tick (✓)]	Religious Trust Private Trust	Others Please Specify			
Please list below the details of controlling person(s), confirming ALL	countries of tax residency / permanent residency / citizenship and AL tement and Auditor's Letter with required details as mentioned in For	L Tax Identification Numbers for EACH controlling person(s).			
	·				
Name: Beneficial owner / Controlling person Country: Tax Residency*	Tax ID Type: TIN or Other, please specify Beneficial Interest: In percentage	Address: Include State, Country, PIN / ZIP Code & Contact Details			
Tax ID No.: Or functional equivalent for each country%	Type Code11: Of Controlling person	Address Type:			
1. Name:	Tax ID Type:	Address:			
Country:	Time Code:				
Country:	Type Code:				
		ZIP:			
Tax ID No.%:	Address Type Residence Business Registered office	State: Country:			
2. Name:	Tax ID Type:	Address:			
Country:	Type Code:				
		ZIP:			
Tax ID No.%:	Address Type Residence Business Registered office	State: Country:			
2 Names	Tax ID Type:	A J.J.			
3. Name:	Tax ID Type:	Address:			
Country:	Type Code:				
		ZIP:			
Tax ID No.%:	Address Type Residence Business Registered office	State: Country:			
# If passive NFE, please provide below additional details.(Please	attach additional sheets if necessary)				
PAN / Any other Identification Number (PAN, Aadhar, Passport,	Occupation Type: Service, Business, Others	DOB: Date of Birth			
Election ID, Govt. ID, Driving Licence NREGA Job Card, Others)	Nationality:	Gender: Male, Female, Other			
City of Birth - Country of Birth	Father's Name: Mandatory if PAN is not available				
1. PAN:	Occupation Type:	Date Of Birth:			
City of Birth:	Nationality:	Gender O Male O Female Other			
Country of Birth:	Father's Name:				
2. PAN:	Occupation Type:	Date Of Birth:			
		Gender Male Female Other			
City of Birth:	Nationality:	Gender O Male O Tennale O Other			
Country of Birth:	Father's Name:				
3. PAN:	Occupation Type:	Date Of Birth:			
City of Birth:	Nationality:	Gender			
Country of Birth:	Father's Name:				
	ency / permanent residency / citizenship / Green Card in any country	other than India:			
* To include US, where controlling person is a US citizen or green of		other than india:			
%In case Tax Identification Number is not available, kindly provide	functional equivalent				
4. Refer 3(iii)	of Part D 5. Refer 3(vi) of Part D 11. Refer 3(iv)	(A) of Part D			
4. FATCA - CRS TERMS AND CONDITIONS					
	art of the Income-tax Rules, 1962, which Rules require Indian financial in	stitutions such as the Bank to seek additional personal, tax and beneficial to tax authorities/ appointed agencies. Towards compliance, we may also			
be required to provide information to any institutions such as withholding	agents for the purpose of ensuring appropriate withholding from the accour	to tax authorities/ appointed agencies. Towards compilance, we may also it or any proceeds in relation thereto.			
Should there be any change in any information provided by you, please ensure you advise us promptly, i.e., within 30 days. Please note that you may receive more than one request for information if you have multiple relationships with (insert FI's name) or its group entities. Therefore, it is important that you respond to our request, even if you					
selieve you have already supplied any previously requested information. If you have any questions about your tax residency, please contact your tax advisor. If any controlling person of the entity is a US citizen or resident or green card holder, please include United States in the foreign country information field along with the US Tax Identification Number.					
If you have any questions about your tax residency, please contact your t information field along with the US Tax Identification Number.	ax advisor. If any controlling person of the entity is a US citizen or residen	t or green card holder, please include United States in the foreign country			
		or has not yet been issued, please provide an explanation and attach this			
CERTIFICATION					
I / We have understood the information requirements of this Form (read a	long with the FATCA & CRS Instructions) and hereby confirm that the infor	rmation provided by me / us on this Form is true, correct, and complete. I /			
We also confirm that I / We have read and understood the FATCA& CRS	Terms and Conditions below and hereby accept the same.				
Name:		Designation:			
Signature of 1st Applicant / Guardian /					
Authorised Signatory /PoA/Karta	Signature of 2 rd Applicant / Guardian / Authorised Signatory /PoA	Signature of 3 rd Applicant / Guardian / Authorised Signatory /PoA			

FATCA INSTRUCTIONS & DEFINITIONS

PART D

- 1. Financial Institution (FI): The term FI means any financial institution that is a Depository Institution, Custodial Institution, Investment Entity or Specified Insurance company, as

 - Depository institution: is an entity that accepts deposits in the ordinary course of banking or similar business.
 Custodial institution is an entity that holds as a substantial portion of its business, holds financial assets for the account of others and where it's income attributale to holding financial assets and related financial services equals or exceeds 20 percent of the entity's gross income during the shorter of-
 - (i)The three financial years preceding the year in which determination is made; or (ii) The period during which the entity has been in existence, whichever is less.
- Investment entity is any entity:
- That primarily conducts a business or operates for or on behalf of a customer for any of the following activities or operations for or on behalf of a customer
- (i)Trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading; or Individual and collective portfolio management; or
- (iii) Investing, administering or managing funds, money or financial asset or money on behalf of other persons;

The gross income of which is primarily attributable to investing, reinvesting, or trading in financial assets, if the entity is managed by another entity that is a depository institution, a custodial institution, a specified insurance company, or an investment entity described above.

An entity is treated as primarily conducting as a business one or more of the 3 activities described above, or an entity's gross income is primarily attributable to investing, reinvesting, or trading in financial assets of the entity's gross income attributable to the relevant activities equals or exceeds 50 percent of the entity's gross income during the shorter of:

(i) The three-year period ending on 31 March of the year preceding the year in which the determination is made; or

(ii) The period during which the entity has been in existence.

The term "Investment Entity" does not include an entity that is an active non-financial entity as per codes 03, 04, 05 and 06 - refer point 2c.)

Specified Insurance Company: Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

FI not r	FI not required to apply for GIIN		
A. Reas	A. Reasons why FI not required to apply for GIIN:		
Code	Sub-category		
01	Governmental Entity, International Organization or Central Bank		
02	Treaty Qualified Retirement Fund; a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; or a Pension Fund of a Governmental Entity, International Organization or Central Bank		
03	Non-public fund of the armed forces, an employees' state insurance fund, a gratuity fund or a provident fund		
04	Entity is an Indian FI solely because it is an investment entity		
05	Qualified credit card issuer		
06	Investment Advisors, Investment Managers& Executing Brokers		
07	Exempt collective investment vehicle		
80	Trustee of an Indian Trust		
09	FI with a local client base		
10	Non-registering local banks		
11	FFI with only Low-Value Accounts		
12	Sponsored investment entity and controlled foreign corporation		
13	Sponsored, Closely Held Investment Vehicle		
14	Owner Documented FFI		

2. Non-financial entity (NFE) - Foreign entity that is not a financial institution

Types of NFEs that are regarded as excluded NFE are:
a. Publicly traded company (listed company). A company is publicly traded if its stock are regularly traded on one or more established securities markets (Established securities markets). means an exchange that is officially recognized and supervised by a governmental authority in which the securities market is located and that has a meaningful annual value of shares traded on the exchange)

b. Related entity of a publicly traded company. The NFE is a related entity of an entity of which is regularly traded on an established securities market;

Code	le Sub-category			
01	Less than 50 percent of the NFE's gross income for the preceding financial yearis passive income and less than 50 percent of the assets held by the NFE during the preceding financial year are assets that produce or are held for the production of passive income;			
02	The NFE is a Governmental Entity, an International Organization, a Central Bank, or an entity wholly owned by one or more of the foregoing;			
03	Substantially all of the activities of the NFE 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 entity shall not qualify for this status if the entity functions 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;			
04	The NFE 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 NFE shall not qualify for this exception after the date that is 24 months after the date of the initial organization of the NFE;			
05	The NFE 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;			
06	The NFE 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;			
07	 Any NFE that fulfills all of the following requirements: It is established and operated in India exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in India 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; It is exempt from income tax in India; It has no shareholders or members who have a proprietary or beneficial interest in its income or assets; The applicable laws of the NFE's country or territory of residence or the NFE's formation documents do not permit any income or assets of the NFE 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 NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and The applicable laws of the NFE's country or territory of residence or the NFE's formation documents require that, upon the NFE'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 NFE's country or territory of residence or any political subdivision thereof. Explanation: For the purpose of this sub-clause, the following shall be treated as fulfilling the criteria provided in the said sub-clause, namely:- (ii) an Investor Protection Fund referred to in clause (23EA); (iii) a Credit Guarantee Fund Trust for Small Industries referred to in clause 23EB; and an Investor Protection Fund referred to in clause (23EC), of section 10 of the Act; 			

3. Other definitions

- Related entity: An entity is a 'related entity' of another entity if either entity controls the other entity, or the two entities are under common control For this purpose, control includes direct or indirect (I) ownership of more than 50% of the votes and value in an entity.
- Passive NFE: The term passive NFE means
 - any non-financial entity which is not an active non-financial entity including a publicly traded corporation or related entity of a publicly traded company; or

 - an investment entity defined in clause (b) of these instructions a withholding foreign partnership or withholding foreign trust;

(Note: Foreign persons having controlling interest in a passive NFE are liable to be reported for tax information compliance purposes)

(iii) Passive income

- The term passive income includes income by way of:
- Dividends, Interest
- Income equivalent to interest,

- Rents and royalties, other than rents and royalties derived in the active conduct of a business conducted, at least in part, by employees of the NFE
- **Annuities**
- The excess of gains over losses from the sale or exchange of financial assets that gives rise to passive income
- The excess of gains over losses from transactions (including futures, forwards, options and similar transactions) in any financial assets, The excess of foreign currency gains over foreign currency losses
- (7) (8)
- Net income from swaps
- (10) Amounts received under cash value insurance contracts

But passive income will not include, in case of a non-financial entity that regularly acts as a dealer in financial assets, any income from any transaction entered into in the ordinary course of such dealer's business as such a dealer

(iv) Controlling persons: Controlling persons are natural persons who exercise control over an entity and includes a beneficial owner under sub-rule (3) of rule 9 of the Prevention of Money-Laundering (Maintenance of Records) Rules, 2005. In the case of a trust, the controlling person 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. In the case of alegalar rangement other than a trust, controlling person means persons in equivalent or similar positions.

Pursuant to guidelines on identification of Beneficial Ownership issued vide SEBI circular no. CIR/MIRSD/2/2013 dated January 24, 2013, persons (other than Individuals) are required to provide details of Beneficial Owner(s) ('BO'). Accordingly, the Beneficial Owner means '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 of / entitlements 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; or
- 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.

Where the client is a trust, the financial institution shall identify the beneficial owners of the client and take reasonable measures to verify the identity of such persons, through 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.

Where no natural person is identified the identity of the relevant natural person who holds the position of senior managing official.

- (A) Controlling Person Type Code: 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 UBO-1 to UBO-3 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.
- (v) Specified U.S. person-AU.S person other than the following:
 (a) a corporation the stock of which is regularly traded on one or more established securities markets;
 - (b) any corporation that is a member of the same expanded affiliated group, as defined in section 1471(e)(2) of the U.S. Internal Revenue Code, as a corporation described in clause (i);

 - (c) (d) the United States or any wholly owned agency or instrumentality thereof; any State of the United States, any U.S. Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing;
 - any organization exempt from taxation under section 501(a) of the U.S. Internal Revenue Code or an individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue (e)
 - (f) any bank as defined in section 581 of the U.S. Internal Revenue Code

 - any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code; any regulated investment company as defined in section 851 of the U.S. Internal Revenue Code or any entity registered with the U.S. Securities and Exchange Commission under the (g) (h) Investment Company Act of 1940 (15 U.S.C. 80a-64);

 - any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code; any trust that is exempt from tax under section 664(c) of the U.S. Internal Revenue Code or that is described in section 4947(a)(1) of the U.S. Internal Revenue Code;
 - a dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State:
 - a broker as defined in section 6045(c) of the U.S. Internal Revenue Code; or
 - any tax-exempt trust under a plan that is described in section 403(b) or section 457(g) of the U.S. Internal Revenue Code.
- (vi) Owner documented FFI

An FFI meets the following requirements:

- The FFI is an FFI solely because it is an investment entity;
- The FFI is not owned by or related to any FFI that is a depository institution, custodial institution, or specified insurance company; (b)
- The FFI does not maintain a financial account for any non participating FFI;
- The FFI provides the designated withholding agent with all of the documentation and agrees to notify the withholding agent if there is a change in circumstances; and (d)
- The designated withholding agent agrees to report to the IRS (or, in the case of a reporting Model 1 IGA, to the relevant foreign government or agency thereof) all of the information described in or (as appropriate) with respect to any specified U.S. persons and (2). Notwithstanding the previous sentence, the designated withholding agent is not required to report information with respect to an indirect owner of the FFI that holds its interest through a participating FFI, a deemed-compliant FFI (other than an owner-documented FFI), an entity that is a U.S. person, an exempt beneficial owner, or an excepted NFE.
- (vii) Direct reporting NFE: A direct reporting NFFE means a NFFE that elects to report information about its direct or indirect substantial U.S. owners to the IRS.
- (viii) Exemption code for U.S. persons

Code	Sub-category
а	An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
b	The United States or any of its agencies or instrumentalities
С	A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities
d	A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i)
е	A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i)
f	A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state
g	A real estate investment trust
h	A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
i	A common trust fund as defined in section 584(a)
j	A bank as defined in section 581
k	A broker
I	A trust exempt from tax under section 664 or described in section 4947(a)(1)
m	A tax exempt trust under a section 403(b) plan or section 457(g) plan



