

ANNEXURE I - Declaration of Ultimate Beneficial Ownership [UBO] & FATCA

(Mandatory for Non-Individual applicants)

(Please fill in BLOCK Letters) (Please refer to the instructions for the UBO & additional KYC FATCA given after the Annexure I)

1. APPLICANT DETAILS

Name
(Mr./Ms./M/s.)

PAN

2. LISTED COMPANY / ITS SUBSIDIARY COMPANY

 We hereby declare that [Name of the Investor]

- ☐ Our company is a Listed Company listed on recognized stock exchange in India
Name/s of the stock exchange/s where the shares of the company are regularly traded
- ☐ Our company is a subsidiary of the Listed Company
Name of the listed holding company
Name/s of the stock exchange/s where the shares of the company are regularly traded
- ☐ Our company is controlled by a Listed Company
Name of the controlling listed company
Name/s of the stock exchange/s where the shares of the company are regularly traded
- ☐ None of the above

 If 'None of the above' option is selected, the following information [Part 3] shall be provided mandatorily as applicable. Security ISIN -
3. NON-INDIVIDUALS OTHER THAN LISTED COMPANY / ITS SUBSIDIARY COMPANY

Category [tick applicable category]:

- ☐ Unlisted Company ☐ Religious Trust
- ☐ Partnership Firm / Limited Liability Partnership Company ☐ Private Trust
- ☐ Unincorporated association / body of individuals ☐ Trust created by a Will
- ☐ Public Charitable Trust ☐ Others (please specify)

Details of Ultimate Beneficiary Owners

Sr. No.	Name & Designation of UBO [Mandatory]	PAN / Taxpayer Identification Number / any other valid ID proof for those where PAN is not applicable #1 [Mandatory if KYC proof is not enclosed]	Address of UBO	Date of Birth/ Incorporation	Country of Tax Residency [CTR] / Citizenship/ Nationality [COCN]/ Country of Birth [COB] #2	UBO Code	Percentage of Holding (%) #3 [Enclose appropriate proof]	KYC (Yes/ No) #4 [Please attach KYC acknowledgement copy /identity & address proof]	Controlling Person Type
					CTR: COCN: COB::				
					CTR: COCN: COB::				
					CTR: COCN: COB::				

#1 – If UBO is already KYC compliant, KYC Complied proof to be enclosed. Else PAN or any other valid identity proof must be attached. Position / Designation like Director / Settlor of Trust / Protector of Trust to be specified wherever applicable.

#2 – 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]. In case of multiple tax residence, please provide the names of all countries and the associated tax reference no. separated by comma. Please include United States in the foreign country information field along with the US Tax Identification Number.

#3 – Submit documentary proof like Shareholding pattern duly self attested by Authorized Signatory / Company Secretary

#4 – If UBO is not KYC compliant, UBO shall complete the KYC formalities and submit the KYC acknowledgement copy to Mutual Fund / CAMS.

5 Owner-documented FFI's should provide FFI Owner Reporting Statement and Auditor's Letter with required details as mentioned in Form W8 BEN E

Attached documents should be self certified by the UBO/ Applicant/ Authorised signatory

4. ADDITIONAL KYC INFORMATION

Gross Annual Income in Rs. (Please tick (✓)): ☐ Below 1 Lac ☐ 1-5 Lacs ☐ 5-10 Lacs ☐ 10-25 Lacs ☐ 25 Lacs - 1 Cr. ☐ > 1 Cr. **OR**

Networth in Rs. _____ as of (date)

Is the entity involved in / providing any of the following services:

Foreign Exchange / Money Changer Services ☐ Yes ☐ No

Gaming / Gambling / Lottery Services [e.g. casinos, betting syndicates] ☐ Yes ☐ No

Money Laundering / Pawning ☐ Yes ☐ No

Any other information relating to KYC not covered above[Please specify]: _____

5. FATCA INFORMATION

Incorporation/Formation/ Tax residency in India ☐ Yes ☐ No

If No, please specify the Country(ies) of Incorporation/Formation/Tax residency and Taxpayer Identification Numbers below :

Country (also include USA, where the individual is a citizen/ green card holder of USA)	Tax Payer Identification Number (Please enclose supporting documents)	Identification Type (TIN or Other, please specify)

In case Tax Identification Number is not available, kindly provide functional equivalent or Company Identification Number or Global Entity Identification Number. In case your Country of Tax residence/ incorporation is U.S. – you are required to submit a Form W-9.

(Please attach additional sheets if necessary). In case 'U.S.' is indicated in Country of Tax residency column – you are required to submit Form W-9.

6. OTHER INFORMATION (SEE INSTRUCTION (d) OVERLEAF)

1. We are a financial institution including an FFI (Foreign Financial Institution) ☐ Yes ☐ No. Or Direct reporting NFE ☐ Yes ☐ No

2. If Yes, please provide the following information:

A. We are a [tick any one]

- a. Financial Institution incorporated in India
- b. Financial Institution incorporated in another country that has an Inter Governmental Agreement (IGA) with the US on FATCA
- c. FFI in a country without an IGA that has registered to obtain a GIIN
- d. Others _____ [please complete]

B. GIIN: _____

(Global Intermediary Identification Number) If you do not have a GIIN but you are sponsored by another entity, please provide your sponsor's GIIN above and indicate your sponsor's name below:

Name of sponsoring entity: _____

If GIIN not available [tick any one]:

☐ Applied for on :

☐ Not required to apply. Please specify sub-category _____ (refer point no. 1 in instructions for additional KYC FATCA)

Please provide with Form W8-BEN-E

☐ Not obtain. Non Participating FFI

3. We are a listed company [whose shares are regularly traded on a recognized stock exchange] ☐ Yes ☐ No

If Yes, specify the name of the Stock Exchange(s) where it is traded regularly:

1. _____

2. _____

4. We are 'Related Entity' of a listed Company ☐ Yes ☐ No

If Yes, specify the name of the listed company

Specify the name of the Stock Exchanges(s) where it is traded regularly:

1. _____

2. _____

5. A. We are an Active NFE ☐ Yes ☐ No

If Yes, specify the nature of business _____

If Yes, stop at 5A, if No, answer 5B

Please specify code of Active NFE as per instructions (d) given overleaf

If reply to above point is No, please answer the below questions:

B. We are a Passive NFE ☐ Yes ☐ No

If Yes, please specify the nature of business _____

6. Are you a any one of the following

☐ Participating FFI

☐ Deemed Compliant FFI

☐ Exempt Beneficial Owner

☐ Non-Participating Financial Institution

DECLARATION

I/We confirm that the information provided in this form is true & accurate. In the event any of the above information is / are found to be false / incorrect and /or the declaration in not provided, then the AMC/Trustee/Mutual Fund shall reserve the right to reject the application and / or reverse the allotment of units and the AMC / Trustee / Mutual Fund shall not be liable for the same / I/We will be liable for the consequences arising therefrom. I/We shall keep you forthwith informed in writing about any changes/modification to the information provided or any other additional information as may be required by you from time to time; Towards compliance with tax information sharing laws, such as FATCA: (a) the Fund may be required to seek additional personal, tax and beneficial owner information and certain certifications and documentation from investors. I/We ensure to advise you within 30 days should there be any change in any information provided; (b) In certain circumstances (including if the Fund does not receive a valid self-certification from me) the Fund may be obliged to share information on my account with relevant tax authorities; (c) I/We am aware that the Fund may also be required to provide information to any institutions such as withholding agents for the purpose of ensuring appropriate withholding from the account or any proceeds in relation thereto; (d) as may be required by domestic or overseas regulators/ tax authorities, the Fund may also be constrained to withhold and pay out any sums from my/our account or close or suspend my account(s) and (e) I/We understand that I am / we are required to contact my tax advisor for any questions about my/our tax residency.

Applicants must sign as per mode of holding			
	⊗	⊗	⊗
	1st Applicant / Guardian / Authorised Signatory	2nd Applicant / Authorised Signatory	3rd Applicant / Authorised Signatory
Date	Place		

INSTRUCTIONS FOR THE ULTIMATE BENEFICIAL OWNERSHIP (UBO)

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

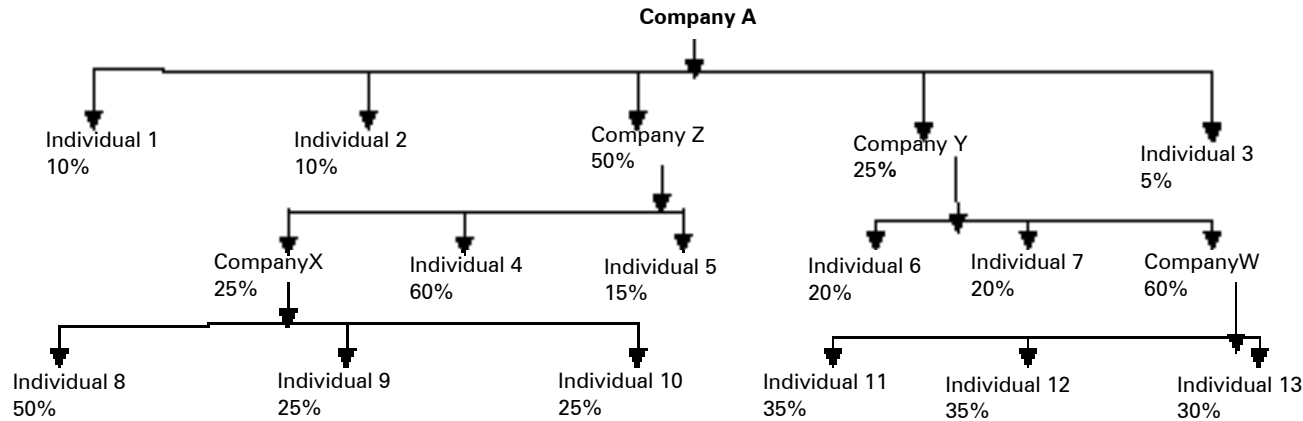
Beneficial Owner(s) is/are required to comply with the prescribed KYC process as stipulated by SEBI from time to time with any one of the KRA & submit the same to AMC. KYC acknowledgement proof is to be submitted for all the listed Beneficial Owner(s).

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 <i>[In cases where there exists doubt under clause 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]</i>
UBO-5	Natural person who holds the position of senior managing official <i>[In case no natural person cannot be identified as above]</i>
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

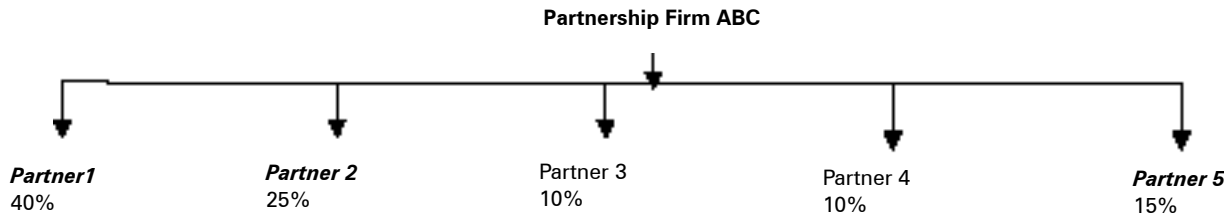
Sample Illustrations for ascertaining beneficial ownership:

Illustration No. 1 – Company A



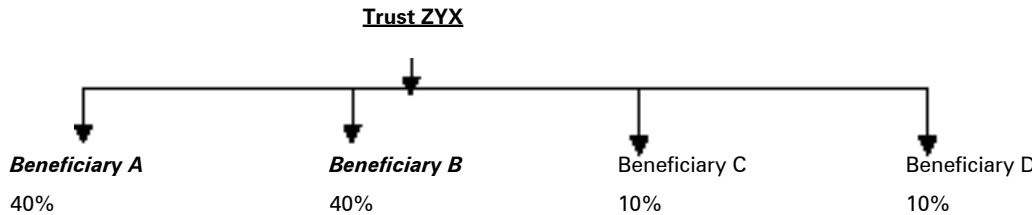
For Applicant A, Individual 4 is considered as UBO as it holds effective ownership of 30% in Company A. Hence details of Individual 4 has to be provided with KYC proof, Shareholding pattern of Company A, Z & Y to be provided along with details of persons of Company Y who are senior managing officials and those exercising control

Illustration No. 2 – Partner ABC



For Partnership Firm ABC, Partners 1, 2 & 5 are considered as UBO as each of them holds $\geq 15\%$ of capital. KYC proof for these partners needs to be submitted including shareholding

Illustration No. 3 – Trustee ZYX



For Trust ZYX, Beneficiaries A & B are considered as UBO as they are entitled to get benefitted for $> 15\%$ of funds used KYC proof for these beneficiaries needs to be submitted. Additionally, if they have nominated any person or group of persons as Settlor of Trust / Protector of Trust, relevant information to be provided along with the proof indicated.

ANNEXURE II - Additional KYC-FATCA Form for Individuals

(To be enclosed with fresh purchase application which do not have provision for additional KYC/FATCA informations)

(Please fill in BLOCK Letters)

1. APPLICANT DETAILS

	First Applicant / Guardian	Second Applicant	Third Applicant
Applicant Name			
Applicant PAN			

2. ADDITIONAL KYC INFORMATION

Category	First Applicant / Guardian	Second Applicant	Third Applicant
Gross Annual Income in Rs.	<input type="checkbox"/> Below 1 Lakh <input type="checkbox"/> 1-5 Lacs <input type="checkbox"/> 5-10 Lacs <input type="checkbox"/> 10-25 Lacs <input type="checkbox"/> 25 Lacs - 1 Cr <input type="checkbox"/> > 1 Crore	<input type="checkbox"/> Below 1 Lakh <input type="checkbox"/> 1-5 Lacs <input type="checkbox"/> 5-10 Lacs <input type="checkbox"/> 10-25 Lacs <input type="checkbox"/> 25 Lacs - 1 Cr <input type="checkbox"/> > 1 Crore	<input type="checkbox"/> Below 1 Lakh <input type="checkbox"/> 1-5 Lacs <input type="checkbox"/> 5-10 Lacs <input type="checkbox"/> 10-25 Lacs <input type="checkbox"/> 25 Lacs - 1 Cr <input type="checkbox"/> > 1 Crore
Net Worth in Rs.			
Net Worth as of	D D M M Y Y Y Y	D D M M Y Y Y Y	D D M M Y Y Y Y
Occupation [Please tick any one (✓)]	<input type="checkbox"/> Professional <input type="checkbox"/> Business <input type="checkbox"/> Government Service <input type="checkbox"/> Private Sector Service <input type="checkbox"/> Public Sector Service <input type="checkbox"/> Agriculturist <input type="checkbox"/> Retired <input type="checkbox"/> Housewife <input type="checkbox"/> Student <input type="checkbox"/> Forex Dealer <input type="checkbox"/> Doctor <input type="checkbox"/> Others [Please specify]	<input type="checkbox"/> Professional <input type="checkbox"/> Business <input type="checkbox"/> Government Service <input type="checkbox"/> Private Sector Service <input type="checkbox"/> Public Sector Service <input type="checkbox"/> Agriculturist <input type="checkbox"/> Retired <input type="checkbox"/> Housewife <input type="checkbox"/> Student <input type="checkbox"/> Forex Dealer <input type="checkbox"/> Doctor <input type="checkbox"/> Others [Please specify]	<input type="checkbox"/> Professional <input type="checkbox"/> Business <input type="checkbox"/> Government Service <input type="checkbox"/> Private Sector Service <input type="checkbox"/> Public Sector Service <input type="checkbox"/> Agriculturist <input type="checkbox"/> Retired <input type="checkbox"/> Housewife <input type="checkbox"/> Student <input type="checkbox"/> Forex Dealer <input type="checkbox"/> Doctor <input type="checkbox"/> Others [Please specify]
Politically Exposed Person [PEP]	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Related to PEP	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Related to PEP	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Related to PEP
Any other information relating to KYC if applicable	[Please specify]	[Please specify]	[Please specify]

3. FATCA INFORMATION

 Is your Country of Birth / Citizenship / Nationality / Tax Residency other than India? – ☐ Yes ☐ No

If Yes, please provide the following information [mandatory]

Category	First Applicant / Guardian	Second Applicant	Third Applicant
City of Birth			
Country of Birth			
Country of Citizenship / Nationality (Other than India)			
Country of Tax Residency 1			
Tax Payer Ref. ID No. 1			
Identification Type (TIN or Other, please specify)			
Country of Tax Residency 2			
Tax Payer Ref. ID No. 2			
Identification Type (TIN or Other, please specify)			
Country of Tax Residency 3			
Tax Payer Ref. ID No. 3			
Identification Type (TIN or Other, please specify)			

(Please attach additional sheets if necessary)

In case Tax Identification Number is not available, kindly provide functional equivalent or Company Identification Number or Global Entity Identification Number.

4. DECLARATION

I/We confirm that the information provided in this form is true & accurate. In the event any of the above information is / are found to be false / incorrect and /or the declaration is not provided, then the AMC/Trustee/Mutual Fund shall reserve the right to reject the application and / or reverse the allotment of units and the AMC / Trustee / Mutual Fund shall not be liable for the same / I/We will be liable for the consequences arising therefrom. I/We shall keep you forthwith informed in writing about any changes/modification to the information provided or any other additional information as may be required by you from time to time; Towards compliance with tax information sharing laws, such as FATCA: (a) the Fund may be required to seek additional personal, tax and certain certifications and documentation from investors. I/We ensure to advise you within 30 days should there be any change in any information provided; (b) In certain circumstances (including if the Fund does not receive a valid self-certification from me) the Fund may be obliged to share information on my account with relevant tax authorities; (c) I/We am aware that the Fund may also be required to provide information to any institutions such as withholding agents for the purpose of ensuring appropriate withholding from the account or any proceeds in relation thereto; (d) as may be required by domestic or overseas regulators/ tax authorities, the Fund may also be constrained to withhold and pay out any sums from my/our account or close or suspend my account(s) and (e) I/ We understand that I am / we are required to contact my tax advisor for any questions about my/our tax residency.

We understand that I am / We are required to contact my tax adviser for any questions about my/our tax residency.				
SIGNATURE(S) Applicants must sign as per mode of holding		⊗	⊗	⊗
		Authorised Signatory	Authorised Signatory	Authorised Signatory
Date			Place	

ANNEXURE III - Additional KYC-FATCA Form for Power of Attorney [POA] Holder(s)

(Mandatory for POA Holder(s))

(Please fill in BLOCK Letters)

1. APPLICANT & POA HOLDER DETAILS

	First Applicant / Guardian	Second Applicant	Third Applicant
Applicant Name			
Applicant PAN			
POA Holder Name			
POA Holder PAN			
POA Holder Address			

2. ADDITIONAL KYC INFORMATION

Category	PoA Holder 1	PoA Holder 2	PoA Holder 3
Gross Annual Income in Rs.	<input type="checkbox"/> Below 1 Lakh <input type="checkbox"/> 1-5 Lacs <input type="checkbox"/> 5-10 Lacs <input type="checkbox"/> 10-25 Lacs <input type="checkbox"/> 25 Lacs - 1 Cr <input type="checkbox"/> > 1 Crore	<input type="checkbox"/> Below 1 Lakh <input type="checkbox"/> 1-5 Lacs <input type="checkbox"/> 5-10 Lacs <input type="checkbox"/> 10-25 Lacs <input type="checkbox"/> 25 Lacs - 1 Cr <input type="checkbox"/> > 1 Crore	<input type="checkbox"/> Below 1 Lakh <input type="checkbox"/> 1-5 Lacs <input type="checkbox"/> 5-10 Lacs <input type="checkbox"/> 10-25 Lacs <input type="checkbox"/> 25 Lacs - 1 Cr <input type="checkbox"/> > 1 Crore
Net Worth in Rs.			
Net Worth as of	D D M M Y Y Y Y	D D M M Y Y Y Y	D D M M Y Y Y Y
Occupation [Please tick any one (√)]	<input type="checkbox"/> Professional <input type="checkbox"/> Business <input type="checkbox"/> Government Service <input type="checkbox"/> Private Sector Service <input type="checkbox"/> Public Sector Service <input type="checkbox"/> Agriculturist <input type="checkbox"/> Retired <input type="checkbox"/> Housewife <input type="checkbox"/> Student <input type="checkbox"/> Forex Dealer <input type="checkbox"/> Doctor <input type="checkbox"/> Others [Please specify] _____	<input type="checkbox"/> Professional <input type="checkbox"/> Business <input type="checkbox"/> Government Service <input type="checkbox"/> Private Sector Service <input type="checkbox"/> Public Sector Service <input type="checkbox"/> Agriculturist <input type="checkbox"/> Retired <input type="checkbox"/> Housewife <input type="checkbox"/> Student <input type="checkbox"/> Forex Dealer <input type="checkbox"/> Doctor <input type="checkbox"/> Others [Please specify] _____	<input type="checkbox"/> Professional <input type="checkbox"/> Business <input type="checkbox"/> Government Service <input type="checkbox"/> Private Sector Service <input type="checkbox"/> Public Sector Service <input type="checkbox"/> Agriculturist <input type="checkbox"/> Retired <input type="checkbox"/> Housewife <input type="checkbox"/> Student <input type="checkbox"/> Forex Dealer <input type="checkbox"/> Doctor <input type="checkbox"/> Others [Please specify] _____
Politically Exposed Person [PEP]	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Related to PEP	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Related to PEP	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Related to PEP
Any other information relating to KYC if applicable	[Please specify]	[Please specify]	[Please specify]

3. DECLARATION

I/We confirm that the information provided in this form is true & accurate. In the event any of the above information is / are found to be false / incorrect and /or the declaration is not provided, then the AMC/Trustee/Mutual Fund shall reserve the right to reject the application and / or reverse the allotment of units and the AMC / Trustee / Mutual Fund shall not be liable for the same / I/We will be liable for the consequences arising therefrom. I/We shall keep you forthwith informed in writing about any changes/modification to the information provided or any other additional information as may be required by you from time to time; Towards compliance with tax information sharing laws, such as FATCA: (a) the Fund may be required to seek additional personal, tax and certain certifications and documentation from investors. I/We ensure to advise you within 30 days should there be any change in any information provided; (b) In certain circumstances (including if the Fund does not receive a valid self-certification from me) the Fund may be obliged to share information on my account with relevant tax authorities; (c) I/We am aware that the Fund may also be required to provide information to any institutions such as withholding agents for the purpose of ensuring appropriate withholding from the account or any proceeds in relation thereto; (d) as may be required by domestic or overseas regulators/ tax authorities, the Fund may also be constrained to withhold and pay out any sums from my/our account or close or suspend my account(s) and (e) I/We understand that I am / we are required to contact my tax advisor for any questions about my/our tax residency.

SIGNATURE(S) Applicants must sign as per mode of holding	⊗	⊗	⊗
	POA Holder 1	POA Holder 2	POA Holder 3
Date	Place		