INVESTOR DETAILS

Entity Name: [Blank]

PAN: [Blank]

Folio Nos: [Blank]

Type of Address given at KRA: [Blank]

APPLICATION NO: [Blank]

ADDITIONAL KYC DETAILS (Mandatory)

Gross Annual Income (Please tick √):
- ☐ Below 1 Lac
- ☐ 1-5 Lacs
- ☐ 5-10 Lacs
- ☐ 10-25 Lacs
- ☐ >25 Lacs

Net-worth in ₹: [Blank] as on [DD/MM/YY] (Not older than 1 year)

INTEGRATION AND TAX RESIDENCY DETAILS (Mandatory)

City of Incorporation: [Blank]

Country of Incorporation: [Blank]

Date of Incorporation: [Blank]

Is Entity a tax resident of any country other than India?
- Yes
- No

If yes, please provide country/ies where you are resident for tax purposes and the associated Tax ID number.

In case TIN or its functional equivalent is not available, please provide Company Identification number of Global Entity Identification Number or GIIN, etc.

Country of Tax Residency: [Blank]

TIN or equivalent number: [Blank]

Identification Type/Reason*: [Blank]

In case the Entity's Country of Incorporation / Tax residence is U.S. but Entity is not a Specified U.S. Person (as per definition E5), please mention the exemption code in the box: [Blank] (refer definition D4)

PART I (to be filled by Financial Institutions or Direct Reporting NFEs)

We are a, (please tick as appropriate)
- ☐ Financial Institution (Refer definition A)
- ☐ Direct reporting NFE (Refer definition B)

G I I N: [Blank]

Note: 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: [Blank]

G I I N - Not Available: [Blank]

Applied for: [Blank]

If the entity is a financial institution, Not required to apply for - please specify 2 digits sub-category [Blank] (refer definition C)

Not obtained - Non-participating FI: [Blank]

PART II (please fill Any One as appropriate, to be filled by NFEs other than Direct Reporting NFEs)

Is the Entity a publicly traded company? (that is, a company whose shares are regularly traded on an established securities market) (Refer definition D1)

Yes ☐ (If yes, please specify any one stock exchange on which the stock is regularly traded)

Name of stock exchange: [Blank]

Is the Entity a related entity of a publicly traded company? (a company whose shares are regularly traded on an established securities market) (Refer definition D2)

Yes ☐ (If yes, please specify name of the listed company and one stock exchange on which the stock is regularly traded)

Name of listed company: [Blank]

Nature of relation: ☐ Subsidiary of the Listed Company OR ☐ Controlled by a Listed Company

Name of stock exchange: [Blank]

Is the Entity an Active NFE? (Refer definition D3)

Yes ☐ – Also provide UBO Form ☐

Nature of Business: [Blank]

Please specify the sub-category of Active NFE [Blank] (Mention code - refer D3)

Is the Entity a Passive NFE? (Refer definition E2)

Yes ☐ – Also provide UBO Form ☐

Nature of Business: [Blank]
A. **Financial Institution (FI):** The term FI means any financial institution that is:

1. **Depository institution:** Accepts deposits in the ordinary course of banking or similar business.
2. **Custodial institution:** An entity that as a substantial portion of its business, holds financial assets for the account of others and where the entity’s gross income attributable to holding financial assets and related financial services exceeds 20 percent of the entity’s gross income during the shorter of:
   - (a) The three-year period ending on December 31 of the year preceding the year in which the determination is made;
   - (b) The period during which the entity has been in existence before the determination is made.
3. **Investment entity:** Conducts a business or operates for or on behalf of a customer for any of the following activities: (a) Trading in money market instruments, foreign exchange, foreign currency, (b) Individual or collective portfolio management, (c) Investing, administering or managing funds, money or financial asset on behalf of other persons, (D) 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 herein. 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 March 1 of the year preceding the year in which the determination is made; or (ii) The period during which the entity has been in existence.

4. **Specified Insurance company:** Entity issuing insurance products i.e. life insurance or cash value products.
5. **Holding company or treasury company:** Is an entity that is a holding company or treasury centre that is a part of an expanded affiliate group that includes a depository, custodial institution, specified insurance company or investment entity.

B. **Direct Reporting NFE:** means a Non-financial Entity (NFE) that elects to report information about its direct or indirect substantial U.S. owners to the IRS.

C. **GIIN not required:** Categories with codes

<table>
<thead>
<tr>
<th>Code</th>
<th>Sub-Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>Governmental Entity, International Organization or Central Bank</td>
</tr>
<tr>
<td>02</td>
<td>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</td>
</tr>
<tr>
<td>03</td>
<td>Non-public fund of the armed forces, an employees’ state insurance fund, a gratuity fund or a provident fund</td>
</tr>
<tr>
<td>04</td>
<td>Entity is an Indian FI solely because it is an investment entity</td>
</tr>
<tr>
<td>05</td>
<td>Qualified credit card issuer</td>
</tr>
<tr>
<td>06</td>
<td>Investment Advisors and Investment Managers</td>
</tr>
<tr>
<td>07</td>
<td>Exempt collective investment vehicle</td>
</tr>
<tr>
<td>08</td>
<td>Trustee of an Indian Trust</td>
</tr>
<tr>
<td>09</td>
<td>FI with a local client base</td>
</tr>
<tr>
<td>10</td>
<td>Non-registering local banks</td>
</tr>
<tr>
<td>11</td>
<td>FI with only Low-Value Accounts</td>
</tr>
<tr>
<td>12</td>
<td>Sponsored investment entity and controlled foreign corporation</td>
</tr>
<tr>
<td>13</td>
<td>Sponsored, Closely Held Investment Vehicle</td>
</tr>
<tr>
<td>14</td>
<td>Owner Documented FI</td>
</tr>
</tbody>
</table>

D. **Non-Financial Entity (NFE):** Entity that is not a financial institution (including a territory NFE). Types of NFEs excluded from FATCA reporting are as below:

1. **Publicly traded corporation (listed company):** A company is publicly traded if its stock are regularly traded on one or more established securities markets.
2. **Related entity of a listed company:** The NFE is a related entity of an entity of which is regularly traded on an established securities market.
3. **Active NFE:** (is any one of the following):

   - Less than 50 percent of the NFE’s gross income for the preceding financial year or other applicable reporting period is passive income and less than 50 percent of the assets held by the NFE during the preceding calendar year or other applicable reporting period are assets that produce or are held for the production of passive income;
   - The NFE is a Governmental Entity, an International Organization, a Central Bank, or an entity wholly owned by one or more of the foregoing;
   - 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 NFE status if the entity 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;
   - 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;
   - 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;
   - 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;

E. **Other definitions**

1. **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 ownership of more than 50% of the vote or value in an entity.
2. **Passive NFE:** The term passive NFE means any NFE that is not (i) an Active NFE (including publicly traded entities and their related entities); or (ii) a withholding foreign partnership or withholding foreign trust pursuant to relevant U.S. Treasury Regulations. (Note: Foreign persons having controlling interest in a passive NFE are liable to be reported for tax information compliance purposes)
3. **Passive income:** The term passive income means the portion of gross income that consists of (a) Dividends, including substitute dividend amounts; (b) Interest; (c) Income equivalent to interest, including substitute interest and amounts received from or with respect to a pool of insurance contracts if the amounts received depend in whole or in part upon the performance of the pool; (d) 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 NFE; (e) Annuities; (f) The income or gains over losses from the sale or exchange of property that gives rise to passive income described in this section; (g) The excess of gains over losses from transactions (including futures, forwards, and similar transactions) in any commodities, but not including: (j) Any commodity hedging transactions, determined by treating the entity as a controlled foreign corporation; or (ii) Active business gains or losses from the sale or exchange of commodities, but only if substantially all the foreign entity’s commodities are property.
4. **Controlling Persons:** Controlling persons are 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. In the case of a legal arrangement other than 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.

5. **Specified US Persons—Any US Person other than i), A publicly traded corporation; ii) A corporation that is a member of the same expanded affiliated group; iii) A tax exempt organization; iv) An individual retirement plan; v) A United States life insurance company; vi) Any state [including District of Columbia and United States possessions] 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 and dealer; xv) A VIE; xvi) A subsidiary of a VIE; xvii) A related person of a VIE; xviii) A VIE owner; xix) A VIE related person; xx) A VIE’s sponsor; xxi) A VIE’s sponsor’s related person; xxii) A private offering under Regulation D of the Securities Act of 1933; xxiii) An organization operated exclusively for the promotion of social welfare; or xxiv) An organization operated exclusively for the promotion of religion, charitable, scientific, artistic, athletic, or educational purposes; or xxv) It is exempt from income tax in India; or xxvi) 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 jurisdiction 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 jurisdiction of residence or any political subdivision thereof.

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<tr>
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<tbody>
<tr>
<td>A</td>
<td>An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)</td>
</tr>
<tr>
<td>B</td>
<td>The United States or any of its agencies or instrumentalities</td>
</tr>
<tr>
<td>C</td>
<td>A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities</td>
</tr>
<tr>
<td>D</td>
<td>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))</td>
</tr>
<tr>
<td>E</td>
<td>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))</td>
</tr>
<tr>
<td>F</td>
<td>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</td>
</tr>
<tr>
<td>G</td>
<td>A real estate investment trust</td>
</tr>
<tr>
<td>H</td>
<td>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</td>
</tr>
<tr>
<td>I</td>
<td>A common trust fund as defined in section 584(a)</td>
</tr>
<tr>
<td>J</td>
<td>A bank as defined in section 581</td>
</tr>
<tr>
<td>K</td>
<td>A broker</td>
</tr>
<tr>
<td>L</td>
<td>A trust exempt from tax under section 664 or described in section 4947(a)(1)</td>
</tr>
<tr>
<td>M</td>
<td>A tax exempt trust under a section 403(b) plan or section 457(g) plan</td>
</tr>
<tr>
<td>N</td>
<td>Owner Documented FI</td>
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E. Definitions/Instructions/Guidance