

## FATCA DECLARATION FORM FOR INDIVIDUAL APPLICANTS/INVESTORS

Annexure to the Account opening form for Individual (Requirements under section 285BA of the Act).

### Section 1: Identification of Accountholder

| APPLICANTS                | First Applicant                                        | Second Applicant                                       |
|---------------------------|--------------------------------------------------------|--------------------------------------------------------|
| Name of the Accountholder |                                                        |                                                        |
| Place of Birth            |                                                        |                                                        |
| Country of Birth          | India      US      Other                               | India      US      Other                               |
|                           | Others (please state)                                  | Others (please state)                                  |
| Nationality               | Country 1 (Name of country and Tax 10 No. to be given) | Country 1 (Name of country and Tax 10 No. to be given) |
|                           | Country 2                                              | Country 2                                              |
|                           | Country 3                                              | Country 3                                              |

### Section 2: Declaration of Tax Residency / Citizenship

For the purposes of taxation, I am a resident in the following countries and my Tax Identification Number (TIN)/functionalequivalent in each country is set out below or I have indicated that a TIN/functional equivalent is unavailable (kindly fill details of all countries of tax residence if more than one):

| Country/countries of tax | Tax identification number (TIN) | Tax issuing Country | Type of documentary evidence attached |
|--------------------------|---------------------------------|---------------------|---------------------------------------|
|                          |                                 |                     |                                       |
|                          |                                 |                     |                                       |
|                          |                                 |                     |                                       |

### Section 3: Declaration and Undertakings for Individual Applicants \ Investors

I/We certify that:

- the information provided in the Form is in accordance with section 285BA of the Income Tax Act, 1961 read with Rules 114F to 114H of the Income tax Rules, 1962.
- the information provided by me/us in the Form, its supporting Annexures as well as in the documentary evidence provided by me/us are, to the best of our knowledge and belief, true, correct and complete and that I/we have not withheld any material information that may affect the assessment/categorization of the account as a Reportable account or otherwise.
- I/We permit/authorise the Company to collect, store, communicate and process information relating to the Account and all transactions therein, by the Company and any of its affiliates wherever situated including sharing, transfer and disclosure between them and to the authorities in and/or outside India of any confidential information for compliance with any law or regulation whether domestic or foreign.
- I / We undertake the responsibility to declare and disclose within 30 days from the date of change, any changes that may take place in the information provided in the Form, its supporting Annexures as well as in the documentary evidence provided by us or if any certification becomes incorrect and to provide fresh self certification alongwith documentary evidence.
- I / We also agree that our failure to disclose any material fact known to us, now or in future, may invalidate our application and the Company would be within its right to put restrictions in the operations of my/our account or close it or report to any regulator and/or any authority designated by the Government of India (GOI) / RBI for the purpose or take any other action as may be deemed appropriate by the Company if the deficiency is not remedied by us within the stipulated period.
- I / We hereby accept and acknowledge that the Company shall have the right and authority to carry out investigations from the information available in public domain for confirming the information provided by me I us to the Company.
- It shall be my / our responsibilities to educate myself / ourself and to comply at all times with all relevant laws relating to reporting under section 285BA of the Act read with the Rules thereunder.
- I/We also agree to furnish such information and/or documents as the Company may require from time to time on account of any change in law either in India or abroad in the subject matter herein. I/We shall indemnify the Company for any loss that may arise to the Company on account of providing incorrect or incomplete information.

 Sign Here

(Sole/1st applicant)  
Authorised Signatory  
Name:

 Sign Here

(2nd applicant)  
Authorised Signatory  
Name:

Date : \_\_\_\_\_

Place : \_\_\_\_\_

**FATCA DECLARATION FORM FOR NON-INDIVIDUAL APPLICANTS/INVESTORS**

**Addendum to the form for Non – Individual Corporate Account Application Form for Abakkus Growth Fund-1**

**Section 1: Identification Details**

Please tick / fill and complete as appropriate.

- (a) Name of the Entity:
- (b) Date of Incorporation/Organization
- (c) Country of Incorporation / Organisation
- (d) Nature of Business (kindly fill in details from Annexure 4):
- (e) Permanent Account Number:
- (f) Identification Number:
- (g) Identification Type (tick as applicable)
- Tax Identification Number ☐ Company Identification Number ☐
- US GIIN ☐ Global entity Identification No. ☐
- Other ☐
- (h) Identification issuing Country:
- (i) Place of incorporation:
- (j) Entity Constitution Type
- ☐ A - Sole Proprietorship ☐ B - Partnership Firm ☐ C – HUF
- ☐ D - Private Limited Company ☐ E- Public Limited Company ☐ F- Society
- ☐ G- AOP/BOI ☐ H – Trust ☐ I – Liquidator
- ☐ J – Limited Liability Partnership ☐ K- Artificial Juridical Person ☐ Z – Others
- ☐ X – Not Categorised
- (k) ☐ Address (containing Number & Street, city/town, State, Post Code, Country)

- (l) ☐ Address type ☐ Residential or business ☐ Residential ☐ Business
- ☐ Registered office ☐ Unspecified

**Section 2: Declaration of Tax Residency**

Please indicate the Entity's country of tax residence (if resident in more than one country please detail all countries and associated tax identification number and TIN issuing country).

| Country/countries of tax residency | Tax Identification number (TIN) | TIN Issuing Country |
|------------------------------------|---------------------------------|---------------------|
|                                    |                                 |                     |
|                                    |                                 |                     |
|                                    |                                 |                     |

(Kindly attach documentary evidence of country of tax residence and the tax identification number)

If tax resident of Country outside India, kindly provide confirmation as under:

- (1) If US tax resident, are you US Specified Person - Yes / No  
(If No, Kindly tick Exclusion from Annexure 1) - (i) / (ii) / (iii) / (iv) / (v) / (vi) / (vii) / (viii) / (ix) / (x) / (xi) / (xii) / (xiii).
- (2) If tax resident of country other than USA, kindly tick if any of the following is applicable:
- (i) ☐ a corporation, the stock of which is regularly traded on one or more established securities markets;
- (ii) ☐ any corporation that is a related entity of a corporation mentioned in item
- (iii) ☐ a Governmental entity;
- (iv) ☐ an International organisation;
- (v) ☐ a Central bank; or
- (vi) ☐ a financial institution

### Section 3: Entity Classification

3.1 If you are a reporting Financial Institution, please tick atleast one of the below categories, and provide your FATCA Global Intermediary Identification Number (GIIN):

Depository Institution ☐

Custodial Institution ☐

Investment Entity ☐

Specified Insurance Company ☐

GIIN \_\_\_\_\_

3.2 If you are a **Financial Institution but are non-reporting financial institution**, please tick one of the below reasons:

(a) ☐ The Entity is a Non-Reporting Financial Institution. Please tick exemption from **Annexure 2: (a) / (b) / (c) / (d) / (e) / (f) / (g) / (h) / (i) / (j) / (k) / (l) / (m)**.

(b) ☐ The Entity is a Sponsored Financial Institution and has not yet obtained a GIIN but is sponsored by another entity that has registered as a Sponsoring Entity. Please provide the Sponsoring Entity's name and GIIN.  
Sponsoring Entity's Name: \_\_\_\_\_  
Sponsoring Entity's GIIN: \_\_\_\_\_

(c) ☐ The Entity is a Trustee Documented Trust and has not yet obtained a GIIN. Please provide the Trustee's name and the GIIN  
Name of the Trustee of the Trust: \_\_\_\_\_  
GIIN of the Trustee: \_\_\_\_\_

3.3 ☐ The Entity is an owner documented Financial Institution. Please provide the details of each of the substantial owners of the financial institution in the form for Controlling Persons attached.

3.4 ☐ The Entity is a Non-Participating Financial Institution

3.5 If the Entity is not a Financial Institution, please confirm the Entity's status below:

(a) ☐ The Entity is an **Active Non-Financial Entity** (Please tick as per Annexure 3)(i)/ (ii) / (iii) / (iv) / (v) / (vi) / (vii) / (viii)

(b) ☐ The Entity is a **Passive Non-Financial Entity** (NFE) (Please tick as per Annexure 3A): (i) / (ii) / (iii).

If Passive Entity is ticked please fill the Form of all Controlling Persons – Controlling Person Self-Certification AND tick the below:

☐ Controlling Persons of the Entity are tax resident of India

☐ Controlling Persons of the Entity are tax resident of USA

☐ Controlling Persons of the Entity are tax resident of countries other than India and USA.

Kindly specify the countries of which the controlling persons are tax resident of: \_\_\_\_\_

(if more than one, list of all countries should be specified.)

(c) ☐ The Entity is Direct reporting NFE.

If ticked, please provide the GIIN of the Direct Reporting NFE \_\_\_\_\_

#### Section 4: Declaration and Undertakings for Non - Individual Applicants \ Investors

I / We certify that:

- a) the information provided in the Form is in accordance with section 285BA of the Income Tax Act, 1961 read with Rules 114F to 114H of the Income tax Rules, 1962.
- b) the information provided by me/us in the Form, its supporting Annexures as well as in the documentary evidence provided by me/us are, to the best of our knowledge and belief, true, correct and complete and that I/we have not withheld any material information that may affect the assessment/categorization of the account as a Reportable account or otherwise.
- c) I/We permit/authorise the Company to collect, store, communicate and process information relating to the Account and all transactions therein, by the Company and any of its affiliates wherever situated including sharing, transfer and disclosure between them and to the authorities in and/or outside India of any confidential information for compliance with any law or regulation whether domestic or foreign.
- d) I / We undertake the responsibility to declare and disclose within 30 days from the date of change, any changes that may take place in the information provided in the Form, its supporting Annexures as well as in the documentary evidence provided by us or if any certification becomes incorrect and to provide fresh self-certification alongwith documentary evidence.
- e) I / We also agree that our failure to disclose any material fact known to us, now or in future, may invalidate our application and the Company would be within its right to put restrictions in the operations of my/our account or close it or report to any regulator and/ or any authority designated by the Government of India (GOI) / SEBI for the purpose or take any other action as may be deemed appropriate by the Company if the deficiency is not remedied by us within the stipulated period.
- f) I / We hereby accept and acknowledge that the Company shall have the right and authority to carry out investigations from the information available in public domain for confirming the information provided by me / us to the Company.
- g) It shall be my / our responsibilities to educate myself / ourself and to comply at all times with all relevant laws relating to reporting under section 285BA of the Act read with the Rules thereunder.
- h) I/We also agree to furnish such information and/or documents as the Company may require from time to time on account of any change in law either in India or abroad in the subject matter herein.
- i) I/We shall indemnify the Company for any loss that may arise to the Company on account of providing incorrect or incomplete information.
- j) I / We certify that I/we have the capacity to sign for the Entity as per CBDT rules/SEBI guidelines.

 Sign Here

Authorised Signatory : \_\_\_\_\_

Name : \_\_\_\_\_

Position/Title : \_\_\_\_\_

Date: : \_\_\_\_\_

Seal and Stamp of the Entity

**Form to be filled in by the Controlling Person**

1. Controlling Person Type:
  - (a) In case of legal Person: ☐ Ownership ☐ Other means ☐ Senior Managing Official
  - (b) In case of legal Arrangement - Trust: ☐ Settlor ☐ Trustee ☐ Protector ☐ beneficiary ☐ Others
  - (c) In case of legal Arrangement - others
   
☐ Settlor equivalent ☐ Trustee equivalent ☐ Protector equivalent ☐ beneficiary equivalent
   
☐ Others equivalent
  - (d) ☐ Unknown
2. Name of the Controlling Person:
3. Customer ID, if allotted:
4. Father's name
5. Gender: ☐ Male ☐ Female ☐ Others
6. PAN:
7. Aadhaar No:
8. Identification Type (tick and provide as proof of identity):
   
☐ A-Passport ☐ B- Election Id Card ☐ C- PAN Card ☐ D- ID Card ☐ E- Driving License
   
☐ F -UIDAI letter ☐ G-NREGA job card ☐ H- Others ☐ X- Not categorised
9. Identification Number (mentioned in identification document):
10. Occupation Type: ☐ S-Service ☐ B-Business ☐ O-Others ☐ X- Not categorised
11. Date of Birth (DD/MM/YYYY):
12. Nationality:
13. Place of Birth:
14. Country of Birth:
15. Address Type of Controlling Person: ☐ 1-Residential or Business ☐ 2- Residential ☐ 3- Business
   
☐ 4- Registered Office ☐ 5-Unspecified.
16. Address of Controlling Person (containing Number & Street, city/town, State, Post Code, Country):
17. Mobile/Telephone Number:
18. Please indicate the Country of tax residence (if resident in more than one country please detail all countries and associated tax identification number and TIN issuing country).


| Country/countries of tax residency | Tax Identification number (TIN) | TIN Issuing Country |
|------------------------------------|---------------------------------|---------------------|
|                                    |                                 |                     |
|                                    |                                 |                     |
|                                    |                                 |                     |

**(Kindly attach documentary evidence of country of tax residence and the tax identification number) Section**

**5: Declaration and Undertakings for Controlling Person**

I / We certify that:

- a) the information provided in the Form is in accordance with section 285BA of the Income Tax Act, 1961 read with Rules 114F to 114H of the Income tax Rules, 1962.
- b) the information provided by me/us in the Form, its supporting Annexures as well as in the documentary evidence provided by me/us are, to the best of our knowledge and belief, true, correct and complete and that I/we have not withheld any material information that may affect the assessment/categorization of the account as a Reportable account or otherwise.
- c) I/We permit/authorise the Company to collect, store, communicate and process information relating to the Account and all transactions therein, by the Company and any of its affiliates wherever situated including sharing, transfer and disclosure between them and to the authorities in and/or outside India of any confidential information for compliance with any law or regulation whether domestic or foreign.
- d) I / We undertake the responsibility to declare and disclose within 30 days from the date of change, any changes that may take place in the information provided in the Form, its supporting Annexures as well as in the documentary evidence provided by us or if any certification becomes incorrect and to provide fresh self-certification alongwith documentary evidence.
- e) I / We also agree that our failure to disclose any material fact known to us, now or in future, may invalidate our application and the Company would be within its right to put restrictions in the operations of my/our account or close it or report to any regulator and/or any authority designated by the Government of India (GOI) /SEBI for the purpose or take any other action as may be deemed appropriate by the Company if the deficiency is not remedied by us within the stipulated period.
- f) I / We hereby accept and acknowledge that the Company shall have the right and authority to carry out investigations from the information available in public domain for confirming the information provided by me / us to the Company.
- g) It shall be my / our responsibilities to educate myself / ourself and to comply at all times with all relevant laws relating to reporting under section 285BA of the Act read with the Rules thereunder.
- h) I/We also agree to furnish such information and/or documents as the Company may require from time to time on account of any change in law either in India or abroad in the subject matter herein.
- i) I/We shall indemnify the Company for any loss that may arise to the Company on account of providing incorrect or incomplete information.
- j) I / We certify that I/we have the capacity to sign for the Entity as per CBDT rules/SEBI guidelines.

Authorised Signature: \_\_\_\_\_  
 Sign Here

Name \_\_\_\_\_

Position/Title: \_\_\_\_\_

Date: (dd/mm/yyyy) \_\_\_\_\_

Seal and Stamp of the Entity

**Annexure 1: Specified US Persons:**

|   |                                                                                                                                                                                                                                                                                                                                       |
|---|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | A Specified US Person is a US Person but not falling within the category mentioned                                                                                                                                                                                                                                                    |
|   | (i) a corporation the stock of which is regularly traded on one or more established securities markets;                                                                                                                                                                                                                               |
|   | (ii) 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);                                                                                                                                            |
|   | (iii) the United States or any wholly owned agency or instrumentality thereof                                                                                                                                                                                                                                                         |
|   | (iv) 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                                                                                                                                         |
|   | (v) 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 Code;                                                                                                                                |
|   | (vi) any bank as defined in section 581 of the U.S. Internal Revenue Code;                                                                                                                                                                                                                                                            |
|   | (vii) any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code                                                                                                                                                                                                                                    |
|   | (viii) 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 Investment Company Act of 1940 (15 U.S.C. 80a-64); (ix) any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code; |
|   | (ix) 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                                                                                                                                                            |
|   | (x) 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;                                                                                                    |
|   | (xi) a broker as defined in section 6045(c) of the U.S. Internal Revenue Code;                                                                                                                                                                                                                                                        |
|   | (xii) 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                                                                                                                                                                                                       |

**Annexure 2: “Non-reporting financial institution”**

- (a) a Governmental entity, International Organisation or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a specified insurance company, custodial institution, or depository institution;
- (b) a 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;
- (c) a non-public fund of the armed forces, Employees' State Insurance Fund, a gratuity fund or a provident fund;
- (d) an entity that is an Indian financial institution only because it is an investment entity, provided that each direct holder of an equity interest in the entity is a financial institution referred to in sub-clauses (a) to (c), and each direct holder of a debt interest in such entity is either a depository institution (with respect to a loan made to such entity) or a financial institution referred to in sub-clauses (a) to (c);
- (e) a qualified credit card issuer;
- (f) an investment entity established in India that is a financial institution only because it,-
  - (I) renders investment advice to, and acts on behalf of; or
  - (II) manages portfolios for, and acts on behalf of; or
  - (III) executes trades on behalf of,
 a customer for the purposes of investing, managing, or administering funds or securities deposited in the name of the customer with a financial institution other than a non-participating financial institution;
- (g) an exempt collective investment vehicle;
- (h) a trust established under any law for the time being in force to the extent that the trustee of the trust is a reporting financial institution and reports all information required to be reported under rule 114G with respect to all reportable accounts of the trust;
- (i) a financial institution with a local client base;
- (j) a local bank;
- (k) a financial institution with only low-value accounts;
- (l) sponsored investment entity and controlled foreign corporation, in case of any U.S. reportable account; or
- (m) sponsored closely held investment vehicle, in case of any U.S. reportable account.

**Annexure 3: Active Non-Financial Entity (NFE)**

| Sr no. | Category of Active NFFE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (i)    | Less than 50 per cent of the entity's gross income for the preceding financial year is passive income and less than 50 per cent of the assets held by the entity during the preceding financial year are assets that produce or are held for the production of passive income; or                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| (ii)   | <p>The stock of the entity is regularly traded on an established securities market<br/>or<br/>the non-financial entity is a related entity of an entity the stock of which is regularly traded on an established securities market; or</p> <p>Explanation.- For the purpose of this sub-clause, an established securities market means an exchange that is officially recognised 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.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| (iii)  | the entity is a Governmental Entity, an International Organization, a Central Bank , or an entity wholly owned by one or more of the foregoing;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| (iv)   | substantially all of the activities of the entity 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 does not qualify for this status if it 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;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| (v)    | the entity 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 entity does not qualify for this exception after the date that is 24 months after the date of the initial organization of the entity;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| (vi)   | the entity 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;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| (vii)  | the entity 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;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| (viii) | <p>the entity meets all of the following requirements, namely:-</p> <ul style="list-style-type: none"> <li>(a) 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, labour organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;</li> <li>(b) It is exempt from income-tax in India;</li> <li>(c) It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;</li> <li>(d) The applicable laws of the entity's jurisdiction of residence or the entity's formation documents do not permit any income or assets of the entity 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 entity's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the entity has purchased; and</li> <li>(e) The applicable laws of the entity's jurisdiction of residence or the entity's formation documents require that, upon the entity'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 entity's jurisdiction of residence or any political subdivision thereof.</li> </ul> <p>Explanation.- For the purpose of this sub-clause, the following shall be treated as fulfilling the criteria provided in the said sub-clause, namely:-</p> <ul style="list-style-type: none"> <li>(I) an Investor Protection Fund referred to in clause (23EA);</li> <li>(II) a Credit Guarantee Fund Trust for Small Industries referred to in clause 23EB; and</li> <li>(III) an Investor Protection Fund referred to in clause (23EC),</li> </ul> <p>of section 10 of the Act</p> |



### Annexure 3A - Passive Non-Financial Entity (NFE)

| Sr no. | Category of Passive NFFE                                                                         |
|--------|--------------------------------------------------------------------------------------------------|
| 1      | Any non-financial entity which is not an active non-financial entity                             |
| 2      | An investment entity described in sub-clause (B) of clause (c) of the Explanation to clause (3)* |
| 3      | A withholding foreign partnership or withholding foreign trust                                   |

\* Explanation to Rule 114F

(c) "investment entity" means any entity,-

(A) that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer, namely:-

(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

(ii) individual and collective portfolio management; or

(iii) otherwise investing, administering, or managing financial assets or money on behalf of other persons; or

(B) 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 mentioned in sub-clause (A) of this clause.

### Annexure 4: Business codes as per income-tax return form ITR 6

| Sr. No. | Sector                 | Sub-sector                              | Code |
|---------|------------------------|-----------------------------------------|------|
| 1       | Manufacturing Industry | Agro-based industries                   | 0101 |
|         |                        | Automobile and Auto parts               | 0102 |
|         |                        | Cement                                  | 0103 |
|         |                        | Diamond cutting                         | 0104 |
|         |                        | Drugs and Pharmaceuticals               | 0105 |
|         |                        | Electronics including Computer Hardware | 0106 |
|         |                        | Engineering goods                       | 0107 |
|         |                        | Fertilizers, Chemicals, Paints          | 0108 |
|         |                        | Flour & Rice Mills                      | 0109 |
|         |                        | Food Processing units                   | 0110 |
|         |                        | Marble & Granite                        | 0111 |
|         |                        | Paper                                   | 0112 |
|         |                        | Petroleum and Petrochemicals            | 0113 |
|         |                        | Power and energy                        | 0114 |
|         |                        | Printing & Publishing                   | 0115 |
|         |                        | Rubber                                  | 0116 |
|         |                        | Steel                                   | 0117 |
|         |                        | Sugar                                   | 0118 |
|         |                        | Tea, Coffee                             | 0119 |
|         |                        | Textiles, handloom, Power looms         | 0120 |
|         |                        | Tobacco                                 | 0121 |
|         |                        | Tyre                                    | 0122 |
|         |                        | Vanaspati & Edible Oils                 | 0123 |
|         |                        | Others                                  | 0124 |
| 2       | Trading                | Chain Stores                            | 0201 |
|         |                        | Retailers                               | 0202 |
|         |                        | Wholesalers                             | 0203 |
|         |                        | Others                                  | 0204 |
| 3       | Commission Agents      | General Commission Agents               | 0301 |
| 4       | Builders               | Builders                                | 0401 |
|         |                        | Estate Agents                           | 0402 |
|         |                        | Property Developers                     | 0403 |
|         |                        | Others                                  | 0404 |

|   |                          |                                                       |      |
|---|--------------------------|-------------------------------------------------------|------|
| 5 | Contractors              | Civil Contractors                                     | 0501 |
|   |                          | Excise Contractors                                    | 0502 |
|   |                          | Forest Contractors                                    | 0503 |
|   |                          | Mining Contractors                                    | 0504 |
|   |                          | Others                                                | 0505 |
| 6 | Professionals            | Chartered Accountants, Companies Secretaries, etc     | 0601 |
|   |                          | Fashion designers                                     | 0602 |
|   |                          | Legal professionals                                   | 0603 |
|   |                          | Medical professionals                                 | 0604 |
|   |                          | Nursing Homes                                         | 0605 |
|   |                          | Specialty hospitals                                   | 0606 |
| 7 | Service Sector           | Others                                                | 0607 |
|   |                          | Advertisement agencies                                | 0701 |
|   |                          | Beauty Parlours                                       | 0702 |
|   |                          | Consultancy services                                  | 0703 |
|   |                          | Courier Agencies                                      | 0704 |
|   |                          | Computer training/educational and coaching institutes | 0705 |
|   |                          | Forex Dealers                                         | 0706 |
|   |                          | Hospitality services                                  | 0707 |
|   |                          | Hotels                                                | 0708 |
|   |                          | I.T. enabled services, BPO service providers          | 0709 |
|   |                          | Security agencies                                     | 0710 |
|   |                          | Software development agencies                         | 0711 |
|   |                          | Transporters                                          | 0712 |
|   |                          | Travel agents, tour operators                         | 0713 |
| 8 | Financial Service Sector | Others                                                | 0714 |
|   |                          | Banking Companies                                     | 0801 |
|   |                          | Chit Funds                                            | 0802 |
|   |                          | Financial Institutions                                | 0803 |
|   |                          | Financial service providers                           | 0804 |
|   |                          | Leasing Companies                                     | 0805 |
|   |                          | Money Lenders                                         | 0806 |
|   |                          | Non-Banking Finance Companies                         | 0807 |
|   |                          | Share Brokers, Sub-brokers, etc.                      | 0808 |
|   |                          | Others                                                | 0809 |
| 9 | Entertainment Industry   | Cable T.V. productions                                | 0901 |
|   |                          | Film distribution                                     | 0902 |
|   |                          | Film laboratories                                     | 0903 |
|   |                          | Motion Picture Producers                              | 0904 |
|   |                          | Television Channels                                   | 0905 |
|   |                          | Others                                                | 0906 |

**Note:**

- 1) All the information mentioned above have to be mandatorily provided.
- 2) The following information as already present in the "Corporate Account Application Form" are mandatory for reporting requirement under section 285BA of the Income-tax Act, 1961 and accordingly have to be compulsorily filled:
  - i) Name of the Entity:
  - ii) Date of Incorporation/Organization:
  - iii) Registered Address (including Number & Street, City/Town, State/Province/Country, Post Code and Country)
  - iv) Office address (including Number & Street, City/Town, State/Province/Country, Post Code and Country)
  - v) Entity Constitution Type

**Risk Profiler**

 Investors Name: 

 Occupation: 

|   |                                                                                                                                        |                                    |                                     |
|---|----------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|-------------------------------------|
| 1 | Do you understand that this Alternative Investment Funds is investing in equities and require minimum capital commitment of Rs 1 crs ? | <input type="checkbox"/> Yes       | <input type="checkbox"/> NO         |
| 2 | Do you have understand equity markets are subject to market risks ?                                                                    | <input type="checkbox"/> Yes       | <input type="checkbox"/> NO         |
| 3 | What is your time horizon, for which you consider your investments ?                                                                   | <input type="checkbox"/> 3-5 years | <input type="checkbox"/> Above 5 yr |

This questionnaire is for the Investment Manager to understand and asses the investor's risk profile in order to guage the product suitability

The answers to the above questionnaire for each of the questions are true to the best of my knowledge and belief.

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**1<sup>st</sup> Applicant/  
Authorised Signatory**

 Sign Here 


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**2<sup>nd</sup> Applicant/  
Authorised Signatory**

 Sign Here 