Details of FATCA & CRS Information for Non-Individuals / Legal Entity

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

1. We are a,
   Financial institution
   or
   Direct reporting NFE
   (Please tick as appropriate)

   Global Intermediary Identification Number (GIIN)
   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.

   GIIN not available (Please tick as applicable) [ ]
   Applied for
   if the entity is financial institution, [ ] Not required to apply for- please specify 2 digits sub-category
   Not obtained – Non-participating FI

2. Is the Entity a related entity of a publicly traded company
   (a company whose shares are regularly traded on an established securities market)
   No [ ]

3. Is the Entity an active non-financial Entity (NFE)
   No [ ]

4. Is the Entity a passive NFE
   No [ ]

PART B
(Please fill any one as appropriate “to be filled by NFEs other than Direct Reporting NFEs”)

1. Is the Entity a publicly traded company
   (that is, a company whose shares are regularly traded on an established securities market)
   Yes [ ] (If yes, please specify any one stock exchange on which the stock is regularly traded)
   Name of stock exchange

2. Is the Entity a related entity of a publicly traded company
   (a company whose shares are regularly traded on an established securities market)
   Yes [ ] (If yes, please specify name of the listed company and one stock exchange on which the stock is regularly traded)
   Name of listed company
   Nature of relation: [ ] Subsidiary of the Listed Company or [ ] Controlled by a Listed Company
   Name of stock exchange

3. Is the Entity an active non-financial Entity (NFE)
   Yes [ ]
   Nature of Business
   Please specify the sub-category of Active NFE
   [ ] (Mention code—refer 2c of Part D)

4. Is the Entity a passive NFE
   Yes [ ] (If yes, please fill UBO declaration in the next section.)
   Nature of Business

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“In case Tax Identification Number is not available, kindly provide its functional equivalent.”

In case the Entity’s Country of Incorporation / Tax residence is U.S. but entity is not a Specified U.S. Person, mention Entity’s exemption code here.

Please refer to para 3(vii) Exemption code for U.S. persons under Part D of FATCA Instructions & Definitions.

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FATCA & CRS Declaration

[ ] Yes

Name of stock exchange

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.

GIIN not available (Please tick as applicable) [ ]

Applied for

if the entity is financial institution, [ ] Not required to apply for- please specify 2 digits sub-category

Not obtained – Non-participating FI

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1. Is “Entity” a tax resident of any country other than India
   Yes [ ]
   No [ ]

   (If yes, please provide country/ies in which the entity is a resident for tax purposes and the associated Tax ID number below.)

   Country
   Tax Identification Number %
   Identification Type
   (TIN or Other, please specify)

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2. Is the Entity a related entity of a publicly traded company
   (a company whose shares are regularly traded on an established securities market)
   Yes [ ] (If yes, please specify name of the listed company and one stock exchange on which the stock is regularly traded)
   Name of listed company
   Nature of relation: [ ] Subsidiary of the Listed Company or [ ] Controlled by a Listed Company
   Name of stock exchange

3. Is the Entity an active non-financial Entity (NFE)
   Yes [ ]
   Nature of Business
   Please specify the sub-category of Active NFE
   [ ] (Mention code—refer 2c of Part D)

4. Is the Entity a passive NFE
   Yes [ ] (If yes, please fill UBO declaration in the next section.)
   Nature of Business

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Please consult your professional tax advisor for further guidance on FATCA & CRS classification.

Please fill any one as appropriate “to be filled by NFEs other than Direct Reporting NFEs”
### Additional details to be filled by controlling persons with tax residency/ permanent residency / citizenship / Green Card in any country other than India:

**To include US, where controlling person is a US citizen or green cardholder**

**In case Tax Identification Number is not available, kindly provide functional equivalent**

### FATCA - CRS Terms and Conditions

The Central Board of Direct Taxes has notified Rules 114F to 114H, as part of the Income-tax Rules, 1962, which rules require Indian financial institutions such as the Bank to seek additional personal, tax and beneficial owner information and certain certifications and documentation from all our account holders. In relevant cases, information will have to be reported to tax authorities/ appointed agencies. Towards compliance, we may also be required to provide information to any institutions such as withholding agents for the purpose of ensuring appropriate withholding from the account or any proceeds in relation thereto.

Should there be any change in any information provided by you, please ensure you advise us promptly, i.e., within 30 days.

If any controlling person of the entity is a US citizen or resident or green card holder, please include United States in the foreign country information field along with the US Tax Identification Number.

**1.** It is mandatory to supply a TIN or functional equivalent if the country in which you are tax resident issues such identifiers. If no TIN is yet available or has not yet been issued, please provide an explanation and attach this to the form.

### Part C: Certification

I / We have understood the information requirements of this Form (read along with the FATCA & CRS Instructions) and here by confirm that the information provided by me /us on this Form is true, correct, and complete. I /We also confirm that I / We have read and understood the FATCA & CRS Terms and Conditions below and here by accept the same.

**Date:** / / 

**Name**

**Designation**

**Signature**

**SIGN HERE**

First / Sole Applicant / Guardian/ Authorised Signatory

Second Applicant/ Authorised Signatory

Third Applicant/ Authorised Signatory
1 (vi) FI not required to apply for GIIN: Refer Rule 114F(5) of Income Tax Rules, 1962 for the conditions to be satisfied as “non-reporting financial instruction and Guidance issued by CBDT in this regard.

A. Reasons why FI not required to apply for GIIN:

<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, Investment Managers &amp; Executing Brokers</td>
</tr>
<tr>
<td>07</td>
<td>Exempt collective investment vehicle</td>
</tr>
<tr>
<td>08</td>
<td>Trust</td>
</tr>
<tr>
<td>09</td>
<td>Non-registering local banks</td>
</tr>
<tr>
<td>10</td>
<td>FFI with only Low-Value Accounts</td>
</tr>
<tr>
<td>11</td>
<td>Sponsored investment entity and controlled foreign corporation</td>
</tr>
<tr>
<td>12</td>
<td>Sponsored, Closely Held Investment Vehicle</td>
</tr>
</tbody>
</table>
2. Active Non-financial entity (NFE) : (any one of the following): Refer Explanation (A) to 114F(6) of Income Tax Rules, 1962 for details.

<table>
<thead>
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</tr>
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<tbody>
<tr>
<td>01</td>
<td>Less than 50 percent of the NFE’s gross income for the preceding financial year is passive income and less than 50 percent of the assets held by the NFE during the preceding financial year are assets that produce or are held for the production of passive income;</td>
</tr>
<tr>
<td>02</td>
<td>The stock of the entity is regularly traded on an established securities market or the non-financial entity is a related entity of an entity, the stock of which is regularly traded on an established securities market.</td>
</tr>
<tr>
<td>03</td>
<td>The NFE is a Governmental Entity, an International Organization, a Central Bank, or an entity wholly owned by one or more of the foregoing;</td>
</tr>
<tr>
<td>04</td>
<td>Substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an entity shall not qualify for this status if the entity functions as a 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;</td>
</tr>
<tr>
<td>05</td>
<td>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;</td>
</tr>
<tr>
<td>06</td>
<td>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;</td>
</tr>
<tr>
<td>07</td>
<td>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;</td>
</tr>
<tr>
<td>08</td>
<td>Any NFE that fulfills all of the following requirements: (i) 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; (ii) It is exempt from income tax in India; (iii) It has no share holders or members who have a proprietary or beneficial interest in its income or assets; The applicable laws of the NFE’s country or territory of residence or the NFE’s formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-Charitable Entity other than pursuant to the conduct of the NFE’s charitable activities, or as payment of reason able compensation for services rendered, or as payment of representing the fair market value of property which the NFE has purchased; and The applicable laws of the NFE’s country or territory of residence or the NFE’s formation documents require that, upon the NFE’s liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organization, or escheat to the government of the NFE’s country or territory of residence or any political subdivision there of.</td>
</tr>
</tbody>
</table>

Explanation.-For the purpose of this sub-clause, the following shall be treated as full filling the criteria provided in the said sub clause, namely:- (i) An Investor Protection Fund referred to in clause (23EA); (ii) A Credit Guarantee Fund Trust for Small Industries referred to in clause 23EB; and (iii) An Investor Protection Fund referred to in clause (23EC), of section 10 of the Act;

3. Other definitions

(i) 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 director indirect ownership of more than 50% of the votes and value in an entity.

(ii) Passive NFE
The term passive NFE means (i) any non-financial entity which is not an active non-financial entity: or (ii) an investment entity defined in clause1(iv) (b) of these instructions (iii) a with holding foreign partnership or with holding foreign trust;

(iii) Passive income
The term passive income includes income by way of: (1) Dividends, (2) Interest (3) Income equivalent to interest, (4) Rents and royalties, other than rents and royalties derived in the active conduct of a business conducted, at least in part, by employees of the NFE (5) Annuities (6) The excess of gains over losses from the sale or exchange of financial assets that gives rise to passive income (7) The excess of gains over losses from transactions (including futures, forwards, options and similar transactions) in any financial assets, (8) The excess of foreign currency gains over foreign currency losses (9) Net income from swaps (10) Amounts received under cash value insurance contracts But passive income will not include, in case of a non-financial entity that regularly acts as a dealer in financial assets, any income from any transaction entered in to in the ordinary course of such dealer’s business as such a dealer.
Controlling persons are natural persons who exercise control over an entity and includes a beneficial owner under sub-rule (3) of rule 9 of the Prevention of Money-Laundering (Maintenance of Records) Rules, 2005.

In determining the beneficial owner, the procedure specified in the following circular as amended from time to time shall be applied, namely:-

- i. DBOD.AML.BC. No.71/14.01.001/2012-13, issued on the 18th January, 2013 by the Reserve Bank of India; or
- ii. CIR/MIRSD/2/2013, issued on the 24th January, 2013 by the Securities and Exchange Board of India; or

In the case of trust, the controlling person means the settler of the trust, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, the said expression means the person in equivalent or similar position;

<table>
<thead>
<tr>
<th>Code</th>
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<tbody>
<tr>
<td>01</td>
<td>Cp of legal person-ownership</td>
</tr>
<tr>
<td>02</td>
<td>Cp of legal person-other means</td>
</tr>
<tr>
<td>03</td>
<td>Cp of legal person-senior managing official</td>
</tr>
<tr>
<td>04</td>
<td>Cp of legal arrangement-trust-settlor</td>
</tr>
<tr>
<td>05</td>
<td>Cp of legal arrangement-trust-trustee</td>
</tr>
<tr>
<td>06</td>
<td>Cp of legal arrangement-trust-protector</td>
</tr>
<tr>
<td>07</td>
<td>CP of legal arrangement-trust-beneficiary</td>
</tr>
<tr>
<td>08</td>
<td>CP of legal arrangement-trust-other</td>
</tr>
<tr>
<td>09</td>
<td>Cp of legal arrangement-Other-settlor equivalent</td>
</tr>
<tr>
<td>10</td>
<td>CP of legal arrangement-Other-trustee equivalent</td>
</tr>
<tr>
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<td>Cp of legal arrangement-Other-beneficiary equivalent</td>
</tr>
<tr>
<td>13</td>
<td>CP of legal arrangement-Other-other equivalent</td>
</tr>
<tr>
<td>14</td>
<td>Unknown</td>
</tr>
</tbody>
</table>

(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;

(x) 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;

(xi) 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;

(xii) A broker as defined in section 6045(c) of the U. S. Internal Revenue Code; or

(xiii) 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.

A direct reporting NFFE means a NFFE that elects to report information about its direct or indirect substantial U. S. owners to the IRS.
<table>
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</tr>
</thead>
<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>
</tbody>
</table>