

FATCA & CRS : DETAILS and DECLARATION FORM

[Mandatory for Non Individual Investor]

Application No.: (If applicable) 15/

APPLICANT DETAILS

Applicant Name

Folio No. PAN

PART A. ADDITIONAL KYC INFORMATION

Gross Annual Income (Rs.) [Please tick (✓)] ☐ Below 1 lac ☐ 1-5 lacs ☐ 5-10 lacs ☐ > 25 lacs -1 crore ☐ > 1 crore

OR

Net-worth Rs. as on (Not older than 1 year)

Politically Exposed Person (PEP) Status * (Also applicable for authorized signatories/ Promoters/ Karta/ Trustee/ Whole time Directors) ☐ I am PEP ☐ I am related to PEP ☐ Not Applicable

* PEP are defined as individuals who are or have been entrusted with prominent public functions in a foreign country, e.g. Heads of states or of Governments, senior Government/Judicial/military officers, senior executives of state owned corporations, important political party officials, etc.

Non Individual investors involved/providing any of the mentioned services ☐ Foreign Exchange / Money changer services ☐ Gaming / Gambling / Lottery / Casino Services ☐ Money Lending / Pawning ☐ None of the above

INCORPORATION and TAX RESIDENCY DETAILS (Mandatory)

Place of Incorporation: Country of Incorporation: Date of Incorporation:

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)

S.No	Country of Tax Residency	Tin or Equivalent Number	Identification Type
1.			
2.			
3.			

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 (refer definition D4)

FATCA and CRS DETAILS (Mandatory)

(Please consult your professional tax advisor for further guidance on FATCA and CRS classification)

PART B. (To be filled by financial institutions or Direct Reporting NFEs)

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

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

Name of sponsoring entity:

GIIN - Not Available ☐ Applied For ☐ Not required to apply for - please specify 2 digits sub-category (refer definition C) ☐ Not obtained - Non-participating FI

PART C. (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) Yes ☐ (If yes, please specify any one stock exchange on which the stock is regularly traded) Name of stock exchange

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 Nature of relation: ☐ Subsidiary of the Listed Company or ☐ Controlled by a Listed Company Name of stock exchange

Is the Entity an Active NFE? (Refer definition D3) Yes ☐ Also provide UBO Form ☐ Nature of Business Please specify the sub-category of Active NFE (Mention code - refer D3)

Is the Entity a Passive NFE? (Refer definition E2) Yes ☐ Also provide UBO Form ☐ Nature of Business

I/We acknowledge and confirm that the information provided above is/are true and correct to the best of my/our knowledge and belief and provided after necessary consultation with tax professionals.

I/We have understood the information requirements of the application form, including FATCA and CRS requirements, terms and conditions (read along with instructions and scheme related documents) and hereby confirm that the information provided by me/us on this form are true, correct and complete.

Place: Date:

Authorized Signatories [with company/Trust/Firm/Body corporate seal]

Definitions/Instructions /Guidance

A. Financial Institution (FI)- The term FI means any financial institution that is a:

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 equals or 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, etc. (b) Individual or collective portfolio management. (c) Investing, administering or managing funds, money or financial asset on behalf of other persons. [OR] 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 31 March of the year preceding the year in which the determination is made; or (ii) The period during which the entity has been in existence.
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

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

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 is 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):

Code	Sub-Category
01	Less than 50 percent of the NFE's gross income for the preceding financial year or other appropriate reporting period is passive income and less than 50 percent of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
02	The NFE is a Governmental Entity, an International Organization, a Central Bank, or an entity wholly owned by one or more of the foregoing;
03	Substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an entity shall not qualify for 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;
04	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;
05	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;
06	The NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution;
07	Any NFE is a 'non for profit' organization which meets all of the following requirements: • It is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organization, business league, chamber of commerce, labor organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare; ▪ It is exempt from income tax in India; ▪ It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;

The applicable laws of the NFE's 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.

Code	Sub-Category
A	An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
B	The United states or any of its agencies or instrumentalities
C	A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities
D	A corporation the stock of which is regularly traded on one or more established securities market, as described in Reg. Section 1.1472-1(1)(i)
E	A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(1)(i)
F	A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, future, forwards, and options) that is registered as such under the laws of the United States or any state
G	A real estate investment trust
H	A regulated investment company as defined in section 851 or any entity registered at all times during the tax year under the Investment Company Act of 1940
I	A common trust fund as defined in section 584(a)
J	A bank as defined in section 581
K	A broker
L	A trust exempt from tax under section 664 as defined in section 4947(a)(1)
M	A tax exempt trust under a section 403(b) plan or section 457(g) plan
14	Owner Document FI

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 or 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 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 excess of 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: (i) Any commodity hedging transaction, determined by treating the entity as a controlled foreign corporation; or (ii) Active business gains or losses from the sale of commodities, but only if substantially all the foreign entity's commodities are property (h) The excess of foreign currency gains over foreign currency losses; (i) Net income from notional principal contracts; (j) Amounts received under cash value insurance contracts; (k) Amounts earned by an insurance company in connection with its reserves for insurance and annuity contracts.
- 4. Controlling persons:** Controlling persons are natural persons who exercise control over an entity. In the case of a trust, such term means the settler, 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 affiliate group; iii). A tax exempt organization; iv). an individual retirement plan; v). the United States or an agency or instrumentality of the United States; vi). Any state [including District of Columbia and United States possession] 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
- 6. Expanded affiliated group:** Expanded affiliated group is defined to mean one or more chains of members connected through ownership (50% or more, by vote or value, as the case may be) by a common parent entity if the common parent entity directly owns stock or other equity interests meeting the requirements in at least one of the other members.
- 7. Owner documented FI:** An FI meeting the following requirements:
 - (i) The FI is an FI solely because it is an investment entity; (ii) The FI is not owned by or related to any FI that is a depository institution, custodial institution, or specified insurance company; (iii) The FI does not maintain a financial account for any nonparticipating FI; (iv) The FI provides the designated withholding agent with all of the documentation and agrees to notify the withholding agent if there is a change in circumstances; and (v) The designated withholding agent agrees to report to the IRS (or, in the case of a reporting Model 1 FI, to the relevant foreign government or agency thereof) all of the information described in or (as appropriate) with respect to any specified U.S. persons and (2). Notwithstanding the previous sentence, the designated withholding agent is not required to report information with respect to an indirect owner of the FI that holds its interest through a participating FI, a deemed-compliant FI (other than an owner-documented FI), an entity that is a U.S. person, an exempt beneficial owner, or an excepted NFE.

Ultimate Beneficial Ownership [UBO] Declaration Form

(Mandatory for Non individual Applicant/Investor)

Application No.: (If applicable) 15/

APPLICANT DETAILS

Applicant Name

Folio No. PAN

PART A . (tick applicable category)

We hereby declare that

☐ Our company is a listed Company listed in ☐ NSE ☐ BSE
☐ Others _____

☐ Our company is a subsidiary of a Listed Company

☐ Our company is controlled by a Listed Company
☐ None of the above

if 'None of the above' option is selected, the following information
[Part III] shall be provided mandatorily as applicable

PART B. (tick applicable category)

☐ Unlisted Company ☐ Partnership Firm ☐ LLP ☐ Unincorporated association/body of individual ☐ Public Charitable Trust ☐ Religious Trust
☐ Private Trust / Trust created by a will ☐ Others _____ [Please Specify]

PART C. (DETAILS OF ULTIMATE BENEFICIAL OWNERS) (If the given space is not adequate, please attach multiple declaration form)

Please list below each controlling person, confirming ALL countries of tax residency / permanent address / citizenship and ALL Tax Identification Numbers for EACH controlling person. If the given rows are not sufficient, required information in the given format can be enclosed as additional sheet(s) duly signed by Authorized Signatories.

S.No	Name of UBO Mandatory Along with Designation/Position wherever app	UBO Code [Refer instruction 3]	PAN or any other valid ID proof for those where PAN is not applicable ¹	KYC (Yes/No) ²	Taxpayer Identification Number ³	Country of Tax Residency [CTR]	Country of Birth [COB]	Country of Permanent Address [CPA]	Percent age of Holding (%) ⁴
1.									
2.									
3.									
4.									

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

² - If UBO is not KYC compliant, request to complete KYC formalities and send the intimation to CAMS /Fund. Attach valid address proof.

³ - If UBO is resident / citizen of 'other than India' or citizen/tax resident/green card holder of USA, please provide Taxpayer ID Number/ US Social Security Number [SSN]

⁴ - Attach valid documentary proof like Shareholding pattern duly self attested by Authorized Signatory / Company Secretary

Note: Attached documents should be self-certified by the UBO and certified by the Applicant/Investor Authorized Signatory/ies..

PART D DECLARATION

I/We acknowledge and confirm that the information provided above is/are true and correct to the best of my/our knowledge and belief. In the event any of the above information is/are found to be false/incorrect and/or the declaration is not provided, then the AMC/Trustee/Mutual Fund shall reserve the right to reject the application and/or reverse the allotment of units and the AMC/Mutual Fund/Trustee shall not be liable for the same. I/We hereby authorize sharing of the information furnished in this form with all SEBI Registered Intermediaries and they can rely on the same. In case the above information is not provided, it will be presumed that applicant is the ultimate beneficial owner, with no declaration to submit. I/We also undertake to keep you informed in writing about any changes/modification to the above information in future and also undertake to provide any other additional information as may be required at your end.

Place :

Date :

Authorized Signatories [with company/Trust/Firm/Body corporate seal]

Definitions/Instructions /Guidance

As per SEBI Master Circular No. CIR/ISD/AML/3/2010 dated December 31, 2010 regarding Client Due Diligence policy, related circulars on anti-money laundering and SEBI circular No.CIR/MIRSD/2/2013 dated January 24, 2013, non-individuals and trusts are required to provide details of ultimate beneficiary owner [UBO] and submit appropriate proof of identity of such UBOs. The beneficial owner has been defined in the circular as the natural person or persons, who ultimately own, control or influence a client and/or persons on whose behalf a transaction is being conducted, and includes a person who exercises ultimate effective control over a legal person or arrangement.

1. Ultimate Beneficiary Owner [UBO]:

A. For Investors other than individuals or trusts:

I. The identity of the natural person, who, whether acting alone or together, or through one or more juridical person, exercises control through ownership or who ultimately has a controlling ownership interest. Controlling ownership interest means ownership of/ entitlement to:

- more than 25% of shares or capital or profits of the juridical person, where the juridical person is a company;
- more than 15% of the capital or profits of the juridical person, where the juridical person is a partnership;
- more than 15% of the property or capital or profits of the juridical person, where the juridical person is an unincorporated association or body of individuals.

II. In cases where there exists doubt under clause (i) above as to whether the person with the controlling ownership interest is the beneficial owner or where no natural person exerts control through ownership interests, the identity of the natural person exercising control over the juridical person through other means like through voting rights, agreement, arrangements or in any other manner.

III. Where no natural person is identified under clauses (i) or (ii) above, the identity of the relevant natural person who holds the position of senior managing official.

B. For Investors which is a trust:

The identity of the settlor of the trust, the trustee, the protector, the beneficiaries with 15% or more interest in the trust and any other natural person exercising ultimate effective control over the trust through a chain of control or ownership.

C. Exemption in case of listed companies / foreign investors

The client or the owner of the controlling interest is a company listed on a stock exchange, or is a majority-owned subsidiary of such a company, it is not necessary to identify and verify the identity of any shareholder or beneficial owner of such companies. Intermediaries dealing with foreign investors' viz., Foreign Institutional Investors, Sub Accounts and Qualified Foreign Investors, may be guided by the clarifications issued vide SEBI circular CIR/MIRSD/11/2012 dated September 5, 2012, for the purpose of identification of beneficial ownership of the client.

2. KYC Requirements

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

3. UBO Codes:

UBO Code	Description
UBO-1	Controlling ownership interest of more than 25% of shares or capital or profits of the juridical person [Investor], where the juridical person is a company
UBO-2	Controlling ownership interest of more than 15% of the capital or profits of the juridical person [Investor], where the juridical person is a partnership
UBO-3	Controlling ownership interest of more than 15% of the property or capital or profits of the juridical person [Investor], where the juridical person is an unincorporated association or body of individuals
UBO-4	Natural person exercising control over the juridical person through other means exercised through voting rights, agreement, arrangements or in any other manner <i>[In cases where there exists doubt under UBO-1 to UBO - 3 above as to whether the person with the controlling ownership interest is the beneficial owner or where no natural person exerts control through ownership interests]</i>
UBO-5	Natural person who holds the position of senior managing official [In case no natural person cannot be identified as above]
UBO-6	The settlor(s) of the trust
UBO-7	Trustee(s) of the Trust
UBO-8	The Protector(s) of the Trust [if applicable].
UBO-9	The beneficiaries with 15% or more interest in the trust if they are natural person(s)
UBO-10	Natural person(s) exercising ultimate effective control over the Trust through a chain of control or ownership.

For any queries / clarifications, Please contact the nearest Investor Service Centres (ISCs) of the AMC or e-mail to us : help@escortsmutual.com or log on to our website www.escortsmutual.com

Details of Promoters/ Partners/ Karta / Trustees and whole time directors forming a part of Know Your Client (KYC) Application Form for Non-Individuals

Name of Applicant _____ PAN of the Applicant _____

Sr. No.	PAN	Name	DIN (For Directors) / Aadhaar Number (For Others)	Residential / Registered Address	Relationship with Applicant (i.e. promoters, whole time directors etc.)	Photograph

Name & Signature of the Authorised Signatory(ies)

Date d d / m m / y y y y



Place for
Intermediary Logo

A. IMPORTANT POINTS:

- Self attested copy of PAN card is mandatory for all clients.
- Copies of all the documents submitted by the applicant should be self-attested and accompanied by originals for verification. In case the original of any document is not produced for verification, then the copies should be properly attested by entities authorized for attesting the documents, as per the below mentioned list.
- If any proof of identity or address is in a foreign language, then translation into English is required.
- Name & address of the applicant mentioned on the KYC form, should match with the documentary proof submitted.
- If correspondence & permanent address are different, then proofs for both have to be submitted.
- Sole proprietor must make the application in his individual name & capacity.
- For non-residents and foreign nationals, (allowed to trade subject to RBI and FEMA guidelines), copy of passport/PIO Card/OC Card and overseas address proof is mandatory.
- For foreign entities, CIN is optional; and in the absence of DIN no. for the directors, their passport copy should be given.
- In case of Merchant Navy NRI's, Mariner's declaration or certified copy of CDC (Continuous Discharge Certificate) is to be submitted.
- For opening an account with Depository participant or Mutual Fund, for a minor or photocopy of the School Leaving Certificate/Mark sheet issued by Higher Secondary Board/Passport of Minor/Birth Certificate must be provided.
- Politically Exposed Persons (PEP) are defined as individuals who are or have been entrusted with prominent public functions in a foreign country, e.g., Heads of States or of Governments, senior politicians, senior Government/judicial/military officers, senior executives of state owned corporations, important political party officials, etc.

B. Proof of Identity (POI): List of documents admissible as Proof of Identity:

- PAN card with photograph. This is a mandatory requirement for all applicants except those who are specifically exempt from obtaining PAN (listed in Section D).
- Unique Identification Number (UID) (Aadhaar)/Passport/Voter ID card/Driving license.
- Identity card/ document with applicant's Photo, issued by any of the following: Central/State Government and its Departments, Statutory/Regulatory Authorities, Public Sector Undertakings, Scheduled Commercial Banks, Public Financial Institutions, Colleges affiliated to Universities, Professional Bodies such as ICAI, ICWAI, ICSI, Bar Council etc., to their Members; and Credit cards/Debit cards issued by Banks.

C. Proof of Address (POA): List of documents admissible as Proof of Address: (*Documents having an expiry date should be valid on the date of submission.)

- Passport/Voters Identity Card/Ration Card/Registered Lease or Sale Agreement of

Residence/Driving License/Flat Maintenance bill/Insurance Copy.

- Utility bills like Telephone Bill (only land line), Electricity bill or Gas bill - Not more than 3 months old.
- Bank Account Statement/Passbook - Not more than 3 months old.
- Self-declaration by High Court and Supreme Court judges, giving the new address in respect of their own accounts.
- Proof of address issued by any of the following: Bank Managers of Scheduled Commercial Banks/Scheduled Co-Operative Bank/Multinational Foreign Banks/Gazetted Officer/Notary public/Elected representatives to the Legislative Assembly/Parliament/Documents issued by any Govt. or Statutory Authority.
- Identity card/document with address, issued by any of the following: Central/State Government and its Departments, Statutory/Regulatory Authorities, Public Sector Undertakings, Scheduled Commercial Banks, Public Financial Institutions, Colleges affiliated to Universities and Professional Bodies such as ICAI, ICWAI, ICSI, Bar Council etc., to their Members.
- For FII/sub account, Power of Attorney given by FII/sub-account to the Custodians (which are duly notarized and/or apostilled or consularised) that gives the registered address should be taken.
- The proof of address in the name of the spouse may be accepted.

D. Exemptions/clarifications to PAN

(*Sufficient documentary evidence in support of such claims to be collected.)

- In case of transactions undertaken on behalf of Central Government and/or State Government and by officials appointed by Courts e.g. Official liquidator, Court receiver etc.
- Investors residing in the state of Sikkim.
- UN entities/multilateral agencies exempt from paying taxes/filing tax returns in India.
- SIP of Mutual Funds upto Rs 50,000/- p.a.
- In case of institutional clients, namely, FIIs, MFs, VCFs, FVCIs, Scheduled Commercial Banks, Multilateral and Bilateral Development Financial Institutions, State Industrial Development Corporations, Insurance Companies registered with IRDA and Public Financial Institution as defined under section 4A of the Companies Act, 1956, Custodians shall verify the PAN card details with the original PAN card and provide duly certified copies of such verified PAN details to the intermediary.

E. List of people authorized to attest the documents:

- Notary Public, Gazetted Officer, Manager of a Scheduled Commercial/Co-operative Bank or Multinational Foreign Banks (Name, Designation & Seal should be affixed on the copy).
- In case of NRIs, authorized officials of overseas branches of Scheduled Commercial Banks registered in India, Notary Public, Court Magistrate, Judge, Indian Embassy/Consulate General in the country where the client resides are permitted to attest the documents.

F. In case of Non-Individuals, additional documents to be obtained from Non-individuals, over & above the POI & POA, as mentioned below:

Types of entity	Documentary requirements
Corporate	- Copy of the balance sheets for the last 2 financial years (to be submitted every year) - Copy of latest share holding pattern including list of all those holding control, either directly or indirectly, in the company in terms of SEBI takeover Regulations, duly certified by the company secretary/Whole time director/MD (to be submitted every year) - Photograph, POI, POA, PAN and DIN numbers of whole time directors/two directors in charge of day to day operations - Photograph, POI, POA, PAN of individual promoters holding control – either directly or indirectly - Copies of the Memorandum and Articles of Association and certificate of incorporation - Copy of the Board Resolution for investment in securities market - Authorised signatories list with specimen signatures
Partnership firm	- Copy of the balance sheets for the last 2 financial years (to be submitted every year) - Certificate of registration (for registered partnership firms only) - Copy of partnership deed - Authorised signatories list with specimen signatures - Photograph, POI, POA, PAN of Partners
Trust	- Copy of the balance sheets for the last 2 financial years (to be submitted every year) - Certificate of registration (for registered trust only). Copy of Trust deed - List of trustees certified by managing trustees/CA - Photograph, POI, POA, PAN of Trustees
HUF	- PAN of HUF - Deed of declaration of HUF/List of coparceners - Bank pass-book/bank statement in the name of HUF - Photograph, POI, POA, PAN of Karta
Unincorporated Association or a body of individuals	- Proof of Existence/Constitution document - Resolution of the managing body & Power of Attorney granted to transact business on its behalf - Authorized signatories list with specimen signatures
Banks/Institutional Investors	- Copy of the constitution/registration or annual report/balance sheet for the last 2 financial years - Authorized signatories list with specimen signatures
Foreign Institutional Investors (FII)	- Copy of SEBI registration certificate - Authorized signatories list with specimen signatures
Army/Government Bodies	- Self-certification on letterhead - Authorized signatories list with specimen signatures
Registered Society	- Copy of Registration Certificate under Societies Registration Act - List of Managing Committee members - Committee resolution for persons authorised to act as authorised signatories with specimen signatures - True copy of Society Rules and Bye Laws certified by the Chairman/Secretary