



DETAILS OF FATCA & CRS INFORMATION FOR NON-INDIVIDUAL/ LEGAL ENTITY

Name of the entity

Type of address given at KRA

☐ Residential or Business

☐ Residential

☐ Business

☐ Registered Office

PAN

Date of incorporation

D

D

M

M

Y

Y

Y

Y

City of incorporation

Country of incorporation

Please tick the applicable tax resident declaration:

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)

% In case Tax Identification Number is not available, kindly provide its functional equivalent[§].
In case TIN or its functional equivalent is not available, please provide Company Identification number or Global Entity Identification Number or GIIN, etc.

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

FATCA & CRS Declaration

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

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

We are a,
Financial institution³

OR

Direct reporting NFE⁴
(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

Name of sponsoring entity

GIIN not available (please tick as applicable)
If the entity is a financial institution,

☐ Applied for

☐ Not required to apply for - please specify 2 digits sub-category¹⁰

☐ Not obtained - Non-participating FI

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) ☐ No	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) ☐ No	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 ¹ non-financial Entity (NEF) ☐ No	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 ² NFE ☐ No	Yes ☐ (If yes, please fill UBO declaration in the next section.) Nature of Business

¹Refer 2 of Part D | ²Refer 3(ii) of Part D | ³Refer 1(i) of Part D | ⁴Refer 3(vi) of Part D |

#If passive NFE, please provide below additional details for each of Controlling person. (Please attach additional sheets if necessary)

Name and PAN / Any other identification Number (PAN, Aadhar, Passport, Election ID, Govt ID, Driving Licence, NREGA Job Card, Others) City of Birth - Country of Birth										Occupation Type - Service, Business, Others Nationality Father's Name - Mandatory if PAN is not applicable.										DOB - Date of Birth Gender - Male, Female, Other									
1. Name										Occupation Type										DOB									
PAN										Nationality										Gender									
City of Birth										Father's Name																			
Country of Birth																													
2. Name										Occupation Type										DOB									
PAN										Nationality										Gender									
City of Birth										Father's Name																			
Country of Birth																													
3. Name										Occupation Type										DOB									
PAN										Nationality										Gender									
City of Birth										Father's Name																			
Country of Birth																													

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 card holder

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

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.

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 hereby 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 hereby accept the same.

[illegible]

Signature	Signature	Signature
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PART D FATCA Instructions & Definitions

(Note: The Guidance Note/notification issued by the CBDT shall prevail in respect to interpretation of the terms specified in the form)

- 1
- (i)

Financial Institution (FI) - The term FI means any financial institution that is a Depository Institution, Custodial Institution, Investment Entity or Specified Insurance company, as defined.

(ii)

Depository institution: is an entity that accepts deposits in the ordinary course of banking or similar business.

(iii)

Custodial institution is an entity that holds as a substantial portion of its business, holds financial assets for the account of others and where it's 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-

(i)

The three financial years preceding the year in which determination is made; or

(ii)

The period during which the entity has been in existence, whichever is less.

(iv)

Investment entity is any entity:

(a)

That primarily conducts a business or operates for or on behalf of a customer for any of the following activities or operations for or on behalf of a customer

(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

Individual and collective portfolio management; or

(iii)

Investing, administering or managing funds, money or financial asset 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 described above. 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.

The term “Investment Entity” does not include an entity that is an active non-financial entity as per codes 04, 05 and 06 and 07- refer point 2c.)

(v)

Specified Insurance Company: Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

(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 institution and Guidance issued by CBDT in this regard.

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

Code	Sub-category
1.	Governmental Entity, International Organization, or Central Bank
2.	Treaty Qualified Retirement Fund; a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund ; or a Pension Fund of a Govermental Entity, International Organization or Central Bank
3.	Non-public fund of the armed forces, an employees state insurance fund, a gratuity fund or provident fund
4.	Entity is an Indian FI solely because it is an investment entity
5.	Qualified credit card issuer
6.	Investment Advisors, Investment Managers & Executing Brokers
7.	Exempt collective investment vehicle
8.	Trust
9.	Non- registering local banks
10.	FFI with only Low-Value Accounts
11.	Sponsored investment entity and controlled foreign corporation
12.	Sponsored, Closely Held Investment Vehicle

2.

Active Non-financial entity (NFE) - Foreign entity that is not a financial institution: (any one of the following): Refer Explanation (A) to 114F(6) of income Tax Reule, 1962 for details.

Code	Sub-category
01	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;
02	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.
03	The NFE is a Governmental Entity, an International Organization, a Central Bank , or an entity wholly owned by one or more of the foregoing;
04	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 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;
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 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;
07	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;
08	Any NFE that fulfills all of the following requirements: • 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, 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 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 reasonable compensation for services rendered, or as payment 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 thereof. Explanation.- For the purpose of this sub-clause, the following shall be treated as fulfilling 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 direct or 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 clause 1 (iv) (b) of these instructions

(iii)

a withholding foreign partnership or withholding 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 into in the ordinary course of such dealer's business as such a dealer.

(iv)

Controlling persons

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 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

(iii)

IRDA/SOD/GDL/CIR/019/02/2013, issued on the 4th February, 2013 by the Insurance Regulatory and Development Authority.

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

PART D FATCA Instructions & Definitions

(Note: The Guidance Note/notification issued by the CBDT shall prevail in respect to interpretation of the terms specified in the form)

(A) Controlling Person Type:

Code	Sub-category
01	CP of legal person-ownership
02	CP of legal person-other means
03	CP of legal person-senior managing official
04	CP of legal arrangement - trust-settlor
05	CP of legal arrangement - trust-trustee
06	CP of legal arrangement - trust-protector
07	CP of legal arrangement - trust-beneficiary
08	CP of legal arrangement - trust-other
09	CP of legal arrangement - Other-settlor equivalent
10	CP of legal arrangement - Other-trustee equivalent
11	CP of legal arrangement - Other-protector equivalent
12	CP of legal arrangement - Other-beneficiary equivalent
13	CP of legal arrangement - Other-other equivalent
14	Unknown

(v) Specified U.S. person - A U.S person other than the following:

- (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©) 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©) 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.

(vi) Direct reporting NFE

A direct reporting NFFE means a NFFE that elects to report information about its direct or indirect substantial U.S. owners to the IRS.

(vii) Exemption code for U.S. persons (Refer 114F(9) of Income Tax Rules, 1962 for details).

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 markets, as described in Reg. section 1.1472-1(C)(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(c)(1)(I)
F	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
G	A real estate investment trust
H	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
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 or described in section 4947(a)(1)
M	A tax exempt trust under a section 403(b) plan or section 457(g) plan

A. IMPORTANT POINTS:

1. Self attested copy of PAN card is mandatory for all clients.
2. 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.
3. If any proof of identity or address is in a foreign language, then translation into English is required.
4. Name & address of the applicant mentioned on the KYC form, should match with the documentary proof submitted.
5. If correspondence & permanent address are different, then proofs for both have to be submitted.
6. Sole proprietor must make the application in his individual name & capacity.
7. 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.
8. For foreign entities, CIN is optional; and in the absence of DIN no. for the directors, their passport copy should be given.
9. In case of Merchant Navy NRI's, Mariner's declaration or certified copy of CDC (Continuous Discharge Certificate) is to be submitted.
10. 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.
11. 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:

1. 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).
2. Unique Identification Number (UID) (Aadhaar)/Passport/Voter ID card/Driving license.
3. 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.)

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

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

2. Utility bills like Telephone Bill (only land line), Electricity bill or Gas bill - Not more than 3 months old.
3. Bank Account Statement/Passbook - Not more than 3 months old.
4. Self-declaration by High Court and Supreme Court judges, giving the new address in respect of their own accounts.
5. 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.
6. 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.
7. 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.
8. 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.)

1. 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.
2. Investors residing in the state of Sikkim.
3. UN entities/multilateral agencies exempt from paying taxes/filing tax returns in India.
4. SIP of Mutual Funds upto Rs 50,000/- p.a.
5. 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:

1. 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).
2. 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 • Authorised signatories list with specimen signatures
Banks/Institutional Investors	• Copy of the constitution/registration or annual report/balance sheet for the last 2 financial years • Authorised signatories list with specimen signatures
Foreign Institutional Investors (FII)	• Copy of SEBI registration certificate • Authorised signatories list with specimen signatures
Army/Government Bodies	• Self-certification on letterhead • Authorised 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

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