

Central KYC Registry | Know Your Customer (KYC) Application Form | Legal Entity/Other than Individuals



IDFC MUTUAL FUND
ARN-64917 EUIN - E434563

Important Instructions:

- A. Fields marked with ** are mandatory fields.
- B. Tick '✓' wherever applicable.
- C. Please fill the date in DD-MM-YYYY format.
- D. Please fill the form in English and in BLOCK letters.
- E. KYC number of applicant is mandatory for update application.
- F. List of State/U.T code as per Indian Motor Vehicle Act, 1988 is available at the end.
- G. List of two-character ISO 3166 country codes is available at the end.
- H. Please read section wise detailed guidelines/instructions at the end.
- I. For particular section update, please tick (✓) in the box available before the section number and strike off the sections not required to be updated.

For office use only (To be filled by financial institution)

Application Type* ☐ New ☐ Update
KYC Number (Mandatory for KYC update request)

1 Entity Details* (Please refer instruction A at the end)

<input type="checkbox"/> Name* <input type="text"/>	
Entity Constitution Type* <input type="checkbox"/>	Others (Specify) <input type="text"/> (Please refer instruction B at the end)
Date of Incorporation/Formation* <input type="text"/>	Date of Commencement of Business <input type="text"/>
Place of Incorporation/Formation* <input type="text"/>	Country of Incorporation/Formation* <input type="text"/>
TIN or Equivalent Issuing Country <input type="text"/>	PAN* <input type="text"/> TIN/GST Registration Number <input type="text"/>

2 Proof of Identity (POI)* (Please refer instruction B at the end)

<input type="checkbox"/> Officially valid document(s) in respect of person authorised to transact	
<input type="checkbox"/> Certificate of Incorporation/Formation <input type="text"/>	Registration Certificate <input type="text"/>
<input type="checkbox"/> Memorandum and Articles of Association	<input type="checkbox"/> Partnership Deed <input type="checkbox"/> Trust Deed
<input type="checkbox"/> Resolution of Board/Managing Committee	<input type="checkbox"/> Power of Attorney granted to its manager, officers or employees to transact on its behalf
<input type="checkbox"/> Activity proof - 1 (For Sole Proprietorship Only)	<input type="checkbox"/> Activity proof - 2 (For Sole Proprietorship Only)

3 Address (Please see instruction C at the end)

<input type="checkbox"/> 3.1 Registered Office Address/Place of Business*	
Proof of Address* <input type="checkbox"/> Certificate of Incorporation/Formation	<input type="checkbox"/> Registration Certificate <input type="checkbox"/> Other Document <input type="text"/>
Line 1* <input type="text"/>	
Line 2* <input type="text"/>	
Line 3* <input type="text"/>	City/Town/Village* <input type="text"/>
District* <input type="text"/>	Pin/Post Code* <input type="text"/> State/U.T Code* <input type="text"/> ISO 3166 Country Code* <input type="text"/>
<input type="checkbox"/> 3.2 Local Address in India (If different from above)*	
Line 1* <input type="text"/>	
Line 2* <input type="text"/>	
Line 3* <input type="text"/>	City/Town/Village* <input type="text"/>
District* <input type="text"/>	Pin/Post Code* <input type="text"/> State/U.T Code* <input type="text"/> ISO 3166 Country Code* <input type="text"/>

4 Contact Details (All communications will be sent to Mobile number/Email-ID provided may be used) (Please refer instruction D at the end)

Tel. (Off) <input type="text"/>	- <input type="text"/>	Fax <input type="text"/>	- <input type="text"/>
Mobile <input type="text"/>	- <input type="text"/>	Email ID <input type="text"/>	
Mobile <input type="text"/>	- <input type="text"/>	Email ID <input type="text"/>	

5 Related Persons

Number of Related Persons

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 (Please fill Annexure A-2 for each related persons & also refer instruction E at the end)

[illegible]

- I hereby declare that the details furnished above are true and correct to the best of my knowledge and belief and I undertake to inform you of any changes therein, immediately. Incase any of the above information is found to be false or untrue or misleading or misrepresenting. I am aware that I may be held liable for it.
 - I hereby declare that I am not making this application for the purpose contravention of any Act, Rules, Regulations or any statute of legislation or any notifications/directions issued by any governmental or statutory authority from time to time
 - I hereby consent to receiving information from Central KYC Registry through SMS/Email on the above registered number/email address. I also providing consent to MF/AMC/KRA to share this KYC data with CKYCR, download the information from CKYCR and other participating intermediaries as mandated by PMLA Act/Rules/SEBI guidelines.
- Date:
 Place:

Date:

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

Place:

[Signature/Thumb Impression]

Signature/Thumb Impression of
Authorised Person(s)

Signature/Thumb Impression of
Authorised Person(s)

8 Attestation / For Office Use only

Documents Received ☐ Certified Copies ☐ Equivalent e-document

KYC documents verification carried out by

Identity Verification ☐ Done Date: D D M M Y Y Y Y

Emp. Name	
-----------	--

Emp. Code	
-----------	--

Emp. Designation	
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Emp. Branch	
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[Employee Signature]

Institution details

Name _____

[illegible]

[Institution Stamp]

Annexure A2 | Legal Entity | Other than Individuals Central KYC Registry | Know Your Customer (KYC) Application Form | Related Person



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Important Instructions:

- Fields marked with '**' are mandatory fields.
- Tick '✓' wherever applicable.
- Please fill the date in DD-MM-YYYY format.
- Please fill the form in English and in BLOCK letters.
- KYC number of applicant is mandatory for update application.
- List of State/U.T code as per Indian Motor Vehicle Act, 1988 is available at the end.
- List of two-character ISO 3166 country codes is available at the end.
- Please read section wise detailed guidelines/instructions at the end.
- For particular section update, please tick (✓) in the box available before the section number and strike off the sections not required to be updated.

For office use only (To be filled by financial institution)

Application Type* ☐ New ☐ Update ☐ Delete

KYC Number (Mandatory for KYC update and delete request)

1 Details of Related Person* (Please refer instruction E at the end)

☐ Addition of Related Person ☐ Deletion of Related Person ☐ Update Related Person Details

KYC Number of Related Person (if available*) (If KYC number is available, only 'Related Person Type' & 'Name' is mandatory)

Related Person Type*: ☐ Director ☐ Promoter ☐ Karta ☐ Trustee ☐ Partner ☐ Court Appointment Official ☐ Proprietor
☐ Beneficiary ☐ Authorised Signatory ☐ Beneficial Owner ☐ Power of Attorney Holder ☐ Other (Please specify)

DIN (Director Identification Number) (Mandatory if Related Person Type is Director)

1.1 Personal Details (Please refer instruction E at the end)

	Prefix	First Name	Middle Name	Last Name
Name* (Same as ID proof)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Maiden Name	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Father / Spouse Name*	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Mother Name	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Date of Birth*	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Gender*	<input type="checkbox"/> M-Male	<input type="checkbox"/> F-Female	<input type="checkbox"/> T-Transgender	
Nationality*	<input type="checkbox"/> IN-Indian	<input type="checkbox"/> Others (ISO 3166 Country Code)		
PAN*	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

1.2 Proof of Identity and Address* (Please refer instruction E at the end)

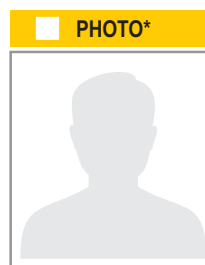
I Certified copy of OVD or equivalent e-document of OVD or OVD obtained through digital KYC process needs to be submitted (anyone of the following OVDs)

- ☐ A-Passport Number
- ☐ B-Voter ID Card
- ☐ C-Driving Licence

Driving Licence Expiry Date

- ☐ D-NREGA Job Card
- ☐ E-National Population Register Letter
- ☐ F-Proof of Possession of Aadhaar

- II ☐ E-KYC Authentication
- III ☐ Offline verification of Aadhaar



Address

Line 1*

Line 2

Line 3 City/Town/Village*

District* Pin/Post Code* State/U.T Code* ISO 3166 Country Code*

1.3 Current Address Details (Please refer instruction E at the end)

☐ Same as above mentioned address (In such cases address details as below need not be provided)

Certified copy of OVD or equivalent e-document of OVD or OVD obtained through digital KYC process needs to be submitted (anyone of the following OVDs)

☐ A-Passport Number

☐ B-Voter ID Card

☐ C-Driving Licence

Driving Licence Expiry Date

☐ D-NREGA Job Card

☐ E-National Population Register Letter

☐ F-Proof of Possession of Aadhaar

II ☐ E-KYC Authentication

III ☐ Offline verification of Aadhaar

IV ☐ Deemed PoA

V ☐ Self-Declaration

Address

Line 1*

Line 2

Line 3 City/Town/Village*

District* Pin/Post Code* State/U.T Code* ISO 3166 Country Code*

1.4 Current Contact Details (All communications will be sent on provided Mobile no. / Email-ID provided) (Please refer instruction D at the end)

Tel. (Off) - Tel. (Res) -

Mobile - Email ID

2 Applicant Declaration

- I hereby declare that the details furnished above are true and correct to the best of my knowledge and belief and I undertake to inform you of any changes therein, immediately. In case any of the above information is found to be false or untrue or misleading or misrepresenting, I am aware that I may be held liable for it.
- I hereby declare that I am not making this application for the purpose contravention of any Act, Rules, Regulations or any statute of legislation or any notifications/directions issued by any governmental or statutory authority from time to time.
- I hereby consent to receiving information from Central KYC Registry through SMS/Email on the above registered number/email address. I also providing consent to MF/AMC/KRA to share this KYC data with CKYCR, download the information from CKYCR, and other participating intermediaries as mandated by PMLA Act/Rules/SEBI guidelines.

[Signature/Thumb Impression]

Date: Place:

Signature/Thumb Impression of
Authorised Person(s)

6 Attestation / For Office Use only

Documents Received ☐ Certified Copies ☐ E-KYC data received from UIDAI ☐ Data received from Offline verification
☐ Digital KYC Process ☐ Equivalent e-document

KYC documents verification carried out by

Date

Emp. Name

Emp. Code

Emp. Designation

Emp. Branch

[Employee Signature]

Institution details

Name

Code

[Institution Stamp]

A. Clarification / Guidelines on filling 'Entity Details' section**1. Entity Constitution Type**

A – Sole Partnership	H – Trust	O – Artificial Juridical Person
B – Partnership Firm	I – Liquidator	P – International Organisation or
C – HUF	J – Limited Liability Partnership	Agency/Foreign Embassy or Consular Office, etc.
D – Private Limited Company	K – Artificial Liability Partnership	Q – Not Categorized
E – Public Limited Company	L – Public Sector Banks	R – Others
F – Society	M – Central/State Government Department or Agency	S – Foreign Portfolio Investors
G – Association of Persons (AOP)/Body of Individuals (BOI) N – Section 8 Companies (Companies Act, 2013)		

B. Clarification / Guidelines on filling 'Proof of Identity [POI]' section

- A. Activity Proof – 1 and Activity Proof – 2 are applicable for accounts in case of proprietorship firms. Please refer to relevant instructions issued by the Reserve Bank of India in this regard.
- B. Please refer to the relevant instructions issued by the regulator regarding applicable documents for the legal entity.
- C. Certified copy of document or equivalent e-document or OVD obtained through Digital KYC process to be submitted.
- D. 'Equivalent e-document' means an electronic equivalent of a document, issued by the issuing authority of such document with its valid digital signature including documents issued to the digital locker account of the client as per rule 9 of the Information Technology (Preservation and Retention of Information by Intermediaries Providing Digital Locker Facilities) Rules, 2016.
- E. 'Digital KYC process' has to be carried out as stipulated in the PML Rules, 2005.
- F. KYC requirements for Foreign Portfolio Investors (FPIs) will be as specified by the concerned regulator from time to time.

C. Clarification/Guidelines for filling Proof of Address [PoA] section

- A. State/U.T Code and Pin/Post Code will not be mandatory for overseas addresses.
- B. Certified copy of document or equivalent e-document to be submitted.

D. Clarification/Guidelines for filling 'Related Person Details' section

- A. Please mention two-digit 'country code and 10 digit mobile number (e.g. for Indian mobile number mention 91-9999999999).
- B. Do not add '0' in the beginning of Mobile number.

E. Clarification/Guidelines for filling 'Related Person Details' section**1. Personal Details**

- The name should match the name as mentioned in the Proof of Identity submitted failing which the application is liable to be rejected.

2. Proof of Address [PoA]

- PoA to be submitted only if the submitted Pol does not have an address or address as per Pol is invalid or not in force.
- State/U.T Code and Pin/Post Code will not be mandatory for Overseas addresses.
- In case of deemed PoA such as utility bill, the document need not be uploaded on CKYCR
- REs may use the Self Declaration check box where Aadhaar authentication has been carried out successfully for a client and client wants to provide a current address, different from the address as per the identity information available in the Central Identities Data Repository.

3. If KYC number of Related Person is available, no other details except 'Person Type' and 'Name of the Related' are required.
4. Regulated Entity (RE) shall redact (first 8 digits) of the Aadhaar number from Aadhaar related data and documents while uploading on CKYCR.

F. Provision for capturing signature of multiple authorised persons is to be made by the RE.**G. List of people authorized to attest the documents after verification with the originals:**

1. Authorised officials of Asset Management Companies (AMC).
2. Authorised officials of Registrar & Transfer Agent (R&T) acting on behalf of the AMC.
3. KYD compliant mutual fund distributors.
4. 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).
5. 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.
6. Government authorised officials who are empowered to issue Apostille Certificates.

General instructions

1. Self-Certification of documents is mandatory.
2. Copies of all documents that are submitted need to be compulsorily self-attested by the applicant 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 list mentioned under [F].
3. If any proof of identity or address is in a foreign language, then translation into English is required duly attested by the official as indicated above
4. Name & address of the applicant mentioned on the KYC form, should match with the documentary proof submitted.
5. If current & permanent addresses 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 /OCI and overseas address proof is mandatory.
8. In case of Merchant Navy NRI's, Mariner's declaration or certified copy of CDC (Continuous Discharge Certificate) is to be submitted.

List of two digit state / U.T codes as per Indian Motor Vehicle Act, 1988

State/U.T	Code	State/U.T	Code	State/U.T	Code
Andaman & Nicobar	AN	Himachal Pradesh	HP	Pondicherry	PY
Andhra Pradesh	AP	Jammu & Kashmir	JK	Punjab	PB
Arunachal Pradesh	AR	Jharkhand	JH	Rajasthan	RJ
Assam	AS	Karnataka	KA	Sikkim	SK
Bihar	BR	Kerala	KL	Tamil Nadu	TN
Chandigarh	CH	Lakshadweep	LD	Telangana	TS
Chhattisgarh	CG	Madhya Pradesh	MP	Tripura	TR
Dadra and Nagar Haveli	DN	Maharashtra	MH	Uttar Pradesh	UP
Daman & Diu	DD	Manipur	MN	Uttarkhand	UA
Delhi	DL	Meghalaya	ML	West Bengal	WB
Goa	GA	Mizoram	MZ	Other	XX
Gujarat	GJ	Nagaland	NL		
Haryana	HR	Orissa	OR		

List of ISO 3166 two digit Country Code

Country	Country Code	Country	Country Code	Country	Country Code	Country	Country Code
Afghanistan	AF	Dominican Republic	DO	Libya	LY	Saint Pierre and Miquelon	PM
Aland Islands	AX	Ecuador	EC	Liechtenstein	LI	Saint Vincent and the Grenadines	VC
Albania	AL	Egypt	EG	Lithuania	LT	Samoa	WS
Algeria	DZ	El Salvador	SV	Luxembourg	LU	San Marino	SM
American Samoa	AS	Equatorial Guinea	GO	Macao	MO	Sao Tome and Principe	ST
Andorra	AD	Eritrea	ER	Macedonia, the former Yugoslav Republic of	MK	Saudi Arabia	SA
Angola	AO	Estonia	EE	Madagascar	MG	Senegal	SN
Anguilla	AI	Ethiopia	ET	Malawi	MW	Serbia	RS
Antarctica	AQ	Falkland Islands (Malvinas)	FK	Malaysia	MY	Seychelles	SC
Antigua and Barbuda	AG	Faroe Islands	FO	Maldives	MV	Sierra Leone	SL
Argentina	AR	Fiji	FJ	Mali	ML	Singapore	SG
Armenia	AM	Finland	FI	Malta	MT	Sint Maarten (Dutch part)	SX
Aruba	AW	France	FR	Marshall Island	MH	Slovakia	SK
Australia	AU	French Guiana	GF	Martinique	MQ	Slovenia	SI
Austria	AT	French Polynesia	PF	Mauritania	MR	Solomon Island	SB
Azerbaijan	AZ	French Southern Territories	TF	Mauritius	MU	Somalia	SO
Bahamas	BS	Gabon	GA	Moyotte	YT	South Africa	ZA
Bahrain	BH	Gambia	GM	Mexico	MX	South Georgia and the South Sandwich Islands	GS
Bangladesh	BD	Georgia	GE	Micronesia, Federated States of	FM	South Sudan	SS
Barbados	BB	Germany	DE	Moldova, Republic of	MD	Spain	ES
Belarus	BY	Ghana	GH	Monaco	MC	Sri Lanka	LK
Belgium	BE	Gibraltar	GI	Mongolia	MN	Sudan	SD
Belize	BZ	Greece	GR	Montenegro	ME	Suriname	SR
Benin	BJ	Greenland	GL	Montserrat	MS	Svalbard and Jan Mayen	SI
Bermuda	BM	Grenada	GD	Morocco	MA	Swaziland	SZ
Bhutan	BT	Guadeloupe	GP	Mozambique	MZ	Sweden	SE
Bolivia, Plurinational State of	BO	Guam	GU	Myanmar	MM	Switzerland	CH
Bonaire, Sint Eustatius and Saba	BQ	Guatemala	GT	Namibia	NA	Syrian Arab Republic	SY
Bosnia and Herzegovina	BA	Guernsey	GG	Nauru	MZ	Taiwan province of China	TW
Botswana	BW	Guinea	GN	Nepal	NP	Tajikistan	TJ
Bouvet Island	BV	Guinea -Bissau	GW	Netherlands	NL	Tanzania, United Republic of	TZ
Brazil	BR	Guyana	GY	New Caledonia	NC	Thailand	TH
British Indian Ocean Territory	IO	Haiti	HT	New Zealand	NZ	Timor -Leste	TL
Brunei Darussalam	BN	Heard Island and McDonald Islands	HM	Nicaragua	NI	Togo	TG
Bulgaria	BG	Holy See (Vatican City State)	VA	Niger	NE	Tokelau	TK
Burkina Faso	BF	Honduras	HN	Nigeria	NG	Tonga	TO
Burundi	BI	Hong Kong	HK	Niue	NU	Trinidad and Tobago	TT
Cabo Verde	CV	Hungary	HU	Norfolk Island	NF	Tunisia	TN
Cambodia	KH	Iceland	IS	Northern Mariana Islands	MP	Turkey	TR
Cameroon	CM	India	IN	Norway	NO	Turkmenistan	TM
Canada	CA	Indonesia	ID	Oman	OM	Turks and Caicos Islands	TC
Cayman Islands	KY	Iran, Islamic Republic of	IR	Pakistan	PK	Tuvalu	TV
Central African Republic	CF	Iraq	IQ	Palau	PW	Uganda	UG
Chad	TD	Ireland	IE	Palestine, State of	PS	Ukraine	UA
Chile	CL	Isle of Man	IM	Panama	PA	United Arab Emirates	AE
China	CN	Israel	IL	Papua New Guinea	PG	United Kingdom	GB
Christmas Island	CX	Italy	IT	Paraguay	PY	United States	US
Cocos (Keeling) Islands	CC	Jamaica	JM	Peru	PE	United States Minor Outlying Islands	UM
Colombia	CO	Japan	JP	Philippines	PH	Uruguay	UY
Comoros	KM	Jersey	JE	Pitcairn	PN	Uzbekistan	UZ
Congo	CG	Jordan	JO	Poland	PL	Vanuatu	VU
Congo, the Democratic Republic of the	CD	Kazakhstan	KZ	Portugal	PT	Venezuela, Bolivarian Republic of	VE
Cook Islands	CK	Kenya	KE	Puerto Rico	PR	Viet Nam	VN
Costa Rica	CR	Kiribati	KI	Qatar	QA	Virgin Islands, British	VG
Cote d'Ivoire Code d'Ivoire	CI	Korea, Democratic People's Republic of	KP	Reunion Reunion	RE	Virgin Island, U.S.	VI
Croatia	HR	Korea, Republic	KR	Romania	RO	Wallis and Futuna	WF
Cuba	CU	Kuwait	KW	Russian Federation	RU	Western Sahara	EH
Curacao Curacao	CW	Kyrgyzstan	KG	Rwanda	RW	Yemen	YE
Cyprus	CY	Lao People's Democratic Republic	LA	Saint Barthelemy Saint Barthelemy	BL	Zambia	ZM
Czech Republic	CZ	Latvia	LV	Saint Helena, Ascension and Tristan da Cunha	SH	Zimbabwe	ZW
Denmark	DK	Lebanon	LB	Saint Kitts and Nevis	KN		
Djibouti	DJ	Lesotho	LS	Saint Lucia	LC		
Dominica	DM	Liberia	LR	Saint Martin (French Part)	MF		

Details of Ultimate Beneficial Owner including additional FATCA & CRS information (For Non-Individuals / Legal Entity) (Form 1B)

(All fields are mandatory, please consult your professional tax advisor for further guidance on your tax residency)



IDFC MUTUAL FUND

ARN-64917 EUIN - E434563

Name of the entity

Type of address given at KRA ☐ Residential or Business ☐ Residential ☐ Business ☐ Registered Office

"Address of residence would be taken as available in KRA database. In case of any change, please approach KRA & notify the changes"

PAN Date of incorporation

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 equivalent⁵.

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 (Refer Instruction No. viii)

FATCA & CRS Declaration

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

We are a, Global Intermediary Identification Number (GIIN)

Financial institution³ ☐ 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

or Direct reporting NFE⁴ ☐ Name of sponsoring entity

(please tick as appropriate)

GIIN not available (please tick as applicable) ☐ Applied for

If the entity is a financial institution ☐ Not required to apply for - please specify 2 digits sub-category ☐ 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 <input type="checkbox"/>	Yes <input type="checkbox"/> (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 <input type="checkbox"/>	Yes <input type="checkbox"/> (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: <input type="checkbox"/> Subsidiary of the Listed Company or <input type="checkbox"/> Controlled by a Listed Company Name of stock exchange
3	Is the Entity an active ¹ Non Financial Entity (NFE) No <input type="checkbox"/>	Yes <input type="checkbox"/> 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 Non Financial Entity (NFE) No <input type="checkbox"/>	Yes <input type="checkbox"/> (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 |

ADDITIONAL KYC INFORMATION

*Gross Annual Income (Rs.) [Please tick (✓)] ☐ Below 1 Lacs ☐ 1 Lacs - 5 Lacs ☐ 5 Lacs - 10 Lacs ☐ 10 Lacs - 25 Lacs ☐ 25 Lacs - 1 Crore ☐ 1 Crore - 5 Crore ☐ 5 Crore - 10 Crore ☐ above 10 Crore

*Net-worth (Mandatory for Non-Individuals) Rs. as on (Not older than 1 year) *Mandatory

In case of business / profession, indicate the details (including nature of goods/ services dealt in)

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 these

DECLARATION

I/We hereby acknowledge and confirm that the information provided above is/are true, correct and complete to the best of my/our knowledge and belief. In case any of the above specified information is found to be false or untrue or misleading or misrepresenting, I/we shall be liable for it. I/We also undertake to keep you informed immediately 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. I/We hereby authorise you to disclose, share, remit in any form, mode or manner, all / any of the information provided by me/ us, including all changes, updates to such information as and when provided by me/ us to the Mutual Fund, its Sponsor, Asset Management Company, Trustees, their employees, agents / service providers, other SEBI registered intermediaries or any Indian or foreign governmental or statutory or judicial authorities / agencies, the tax /revenue authorities and other investigation agencies without any obligation of advising me/us of the same.

UBO Declaration (Mandatory for all entities except, a Publicly Traded Company or a related entity of Publicly Traded Company)

Category (Please tick applicable category) ☐ Unlisted Company ☐ Partnership Firm ☐ Limited Liability Partnership Company ☐ Unincorporated association / body of individuals ☐ Private Trust ☐ Public Charitable Trust ☐ Religious Trust ☐ Others

Details	UBO1	UBO2	UBO3
Name (Beneficial Owner / Controlling Person)			
UBO Type code (refer 3 (iv) (A) of Part (D))			
PAN/ Any other identification Number@			
Type of ID Document@ (If PAN not Provided)			
City of Birth			
Country of Birth			
Occupation Type	<input type="checkbox"/> Service <input type="checkbox"/> Business <input type="checkbox"/> Others	<input type="checkbox"/> Service <input type="checkbox"/> Business <input type="checkbox"/> Others	<input type="checkbox"/> Service <input type="checkbox"/> Business <input type="checkbox"/> Others
Nationality			
Father's Name (Mandatory if PAN is not available)			
Date of Birth	D D M M Y Y Y Y	D D M M Y Y Y Y	D D M M Y Y Y Y
Gender	<input type="checkbox"/> Male <input type="checkbox"/> Female <input type="checkbox"/> Others	<input type="checkbox"/> Male <input type="checkbox"/> Female <input type="checkbox"/> Others	<input type="checkbox"/> Male <input type="checkbox"/> Female <input type="checkbox"/> Others
Percentage of Holding / Beneficial Interest			

Additional details to be filled by controlling persons with tax residency / permanent residency / citizenship / Green Card in any country other than India:
@ PAN, Aadhaar, Passport, Election Id, Government ID, Driving Licence, NREGA Job Card, Others (Please Specify)
* 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.
The Central Board of Direct Taxes has notified Rules 114 F 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.

Name		
Designation		
Signature	Signature	Signature
Date	Place	

PART D FATCA Instructions & Definitions

1 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.

- **Depository institution:** is an entity that accepts deposits in the ordinary course of banking or similar business.
- **Custodial institution** is an entity that holds as a substantial portion of its business, holds financial assets for the account of others and where its 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.
- Investment entity is any entity:
 - 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
 - (ii) Individual and collective portfolio management; or
 - (iii) Investing, administering or managing funds, money or financial asset or money 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 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 03, 04, 05 and 06 - refer point 2c.)

- 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.
- **FI not required to apply for GIIN:**

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

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, Investment Managers & Executing Brokers
07	Exempt collective investment vehicle
08	Trustee of an Indian Trust
09	FI with a local client base
10	Non-registering local banks
11	FFI with only Low-Value Accounts
12	Sponsored investment entity and controlled foreign corporation
13	Sponsored, Closely Held Investment Vehicle
14	Owner Documented FFI

2. Non-financial entity (NFE) - Foreign entity that is not a financial institution

Types of NFEs that are regarded as excluded NFE are:

- a. Publicly traded company (listed company)

A company is publicly traded if its stock are regularly traded on one or more established securities markets

(Established securities market means an exchange that is officially recognized 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)
- b. Related entity of a publicly traded company

The NFE is a related entity of an entity of which is regularly traded on an established securities market;
- c. 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 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 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 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;
04	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;
05	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;
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 that fulfills all of the following requirements: <ul style="list-style-type: none"> • 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; <p>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</p> <p>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.</p> <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"> (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 including a publicly traded corporation or related entity of a publicly traded company; or
 - (ii) an investment entity defined in clause (b) of these instructions
 - (iii) a withholding foreign partnership or withholding foreign trust;
- (Note: Foreign persons having controlling interest in a passive NFE are liable to be reported for tax information compliance purposes)

(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

PART D FATCA Instructions & Definitions (Contd.)

- (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 of Records) Rules, 2005. In the case of a 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. In the case of a legal arrangement other than a trust, controlling person means persons in equivalent or similar positions.

Pursuant to guidelines on identification of Beneficial Ownership issued vide SEBI circular no. CIR/MIRSD/2/2013 dated January 24, 2013, persons (other than Individuals) are required to provide details of Beneficial Owner(s) ('BO'). Accordingly, the Beneficial Owner means '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 of / entitlements 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; or
- 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.

Where the client is a trust, the financial institution shall identify the beneficial owners of the client and take reasonable measures to verify the identity of such persons, through 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.

Where no natural person is identified the identity of the relevant natural person who holds the position of senior managing official.

(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:

- a corporation the stock of which is regularly traded on one or more established securities markets;
- 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);
- the United States or any wholly owned agency or instrumentality thereof;
- 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;
- 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;

- any bank as defined in section 581 of the U.S. Internal Revenue Code;
- any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code;
- 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);
- any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code;
- 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;
- 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;
- a broker as defined in section 6045(c) of the U.S. Internal Revenue Code; or
- 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) Owner documented FFI

An FFI meets the following requirements:

- The FFI is an FFI solely because it is an investment entity;
- The FFI is not owned by or related to any FFI that is a depository institution, custodial institution, or specified insurance company;
- The FFI does not maintain a financial account for any non participating FFI;
- The FFI 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
- The designated withholding agent agrees to report to the IRS (or, in the case of a reporting Model 1 IGA, 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 FFI that holds its interest through a participating FFI, a deemed-compliant FFI (other than an owner-documented FFI), an entity that is a U.S. person, an exempt beneficial owner, or an excepted NFE.

(vii) 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.

(viii) Exemption code for U.S. persons

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

IDFC MUTUAL FUND - ACKNOWLEDGMENT SLIP (To be filled in by the investor.)

Received, subject to realisation, verification and conditions, form for application KYC Details, FATCA and CRS declarations for Non Individual Accounts

From

In Folio No. on Date

Stamp & Signature



IDFC MUTUAL FUND

For Financial Transactions
Toll free 1-800-2-666688
Available between 8.00 am to 7.00 pm on business days only.

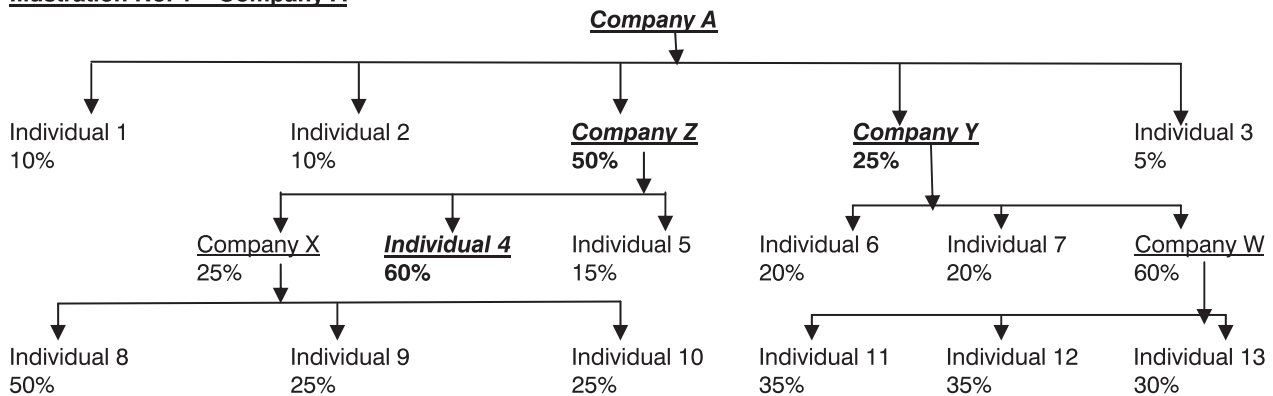
For Non Financial Queries/Requests
Toll free 1-800-300-66688
Available between 8.00 am to 7.00 pm on business days only.

Please note our investor service email id
investor@idfc.com

www.idfcmf.com

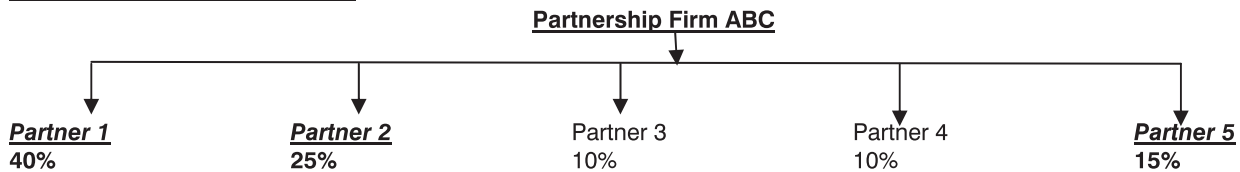
Sample Illustrations for ascertaining beneficial ownership:

Illustration No. 1 – Company A



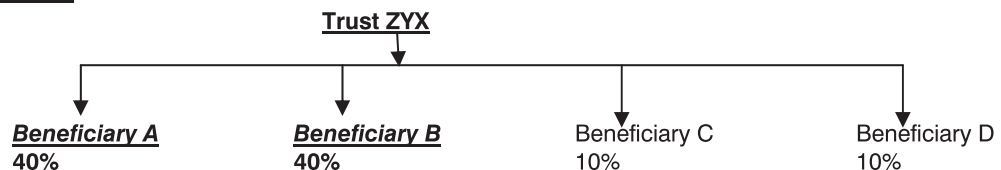
For Applicant A, Individual 4 is considered as UBO as it holds effective ownership of 30% in Company A. Hence details of Individual 4 has to be provided with KYC proof, Shareholding pattern of Company A, Z & Y to be provided along with details of persons of Company Y who are senior managing officials and those exercising control.

Illustration No. 2 – Partner ABC



For Partnership Firm ABC, Partners 1, 2 & 5 are considered as UBO as each of them holds $\geq 15\%$ of capital. KYC proof for these partners needs to be submitted including shareholding

Illustration No. 3 – Trustee ZYX



For Trust ZYX, Beneficiaries A & B are considered as UBO as they are entitled to get benefitted for $>15\%$ of funds used KYC proof for these beneficiaries needs to be submitted. Additionally, if they have nominated any person or group of persons as Settlor of Trust / Protector of Trust, relevant information to be provided along with the proof indicated.