

ARN-64917 EUIN-E434563

'CENTRAL KYC REGISTRY | Know Your Customer (KYC) Application Form | Legal Entity/ Other than Individuals Important Instructions: A) Fields marked with '*' are mandatory fields. F) List of State / U.T code as per Indian Motor Vehicle Act, 1988 is available at the end. B) Tick '\' wherever applicable. G) List of two character ISO 3166 country codes is available at the end. C) Please fill the date in DD-MM-YYYY format. H) Please read section wise detailed guidelines / instructions at the end. D) Please fill the form in English and in BLOCK letters. I) For particular section update, please tick (\checkmark) in the box available before the E) KYC number of applicant is mandatory for update application. section number and strike off the sections not required to be updated. For office use only Application Type* ☐ Update (To be filled by financial institution) KYC Number (Mandatory for KYC update request) □ 1. ENTITY DETAILS* (Please refer instruction A at the end) ☐ Name* Entity Constitution Type* (Please refer instruction B at the end) Date of Incorporation / Formation* Date of Commencement of Business Place of Incorporation / Formation* Country of Incorporation / Formation* TIN or Equivalent Issuing Country Form 60 furnished TIN / GST Registration Number 2. PROOF OF IDENTITY (Pol)* (Please refer instruction **B** at the end) Officially valid document(s) in respect of person authorised to transact Registration Certificate ☐ Certificate of Incorporation / Formation ☐ Trust Deed ☐ Memorandum and Articles of Association Partnership Deed Resolution of Board / Managing Committee Power of attorney granted to its manager, officers or employees to transact on its behalf Activity Proof - 1 (For Sole Proprietorship Only) Activity Proof - 2 (For Sole Proprietorship Only) 3. ADDRESS* (Please see instruction **C** at the end) 3.1 Registered Office Address / Place of Business* Proof of Address* Certificate of Incorporation / Formation Registration Certificate Other Document Line 1* Line 2 Line 3 City / Town / Village* District* PIN / Post Code State / U.T Code* ISO 3166 Country Code* 3.2 Local Address in India (If different from Above)* Line 1* Line 2 Line 3 City / Town / Village District* PIN / Post Code* State / U.T Code* ISO 3166 Country Code* 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) FAX Mobile Email ID Mobile Email ID

(Please refer instruction E at the end)

☐ 5. NUMBER OF RELATED PERSONS

☐ 6. REMARKS (If	any)			
7. APPLICANT I	DECLARATION (Please	refer Instruction G at the end)		
undertake to inform yo		mediately. In case any of the above i	est of my knowledge and belief and I nformation is found to be false or untrue	
I/we hereby conser registered number/em		on from Central KYC Registry	through SMS/Email on the above	
Date: DD-M	M - Y Y Y Y	Place:		Signature / Thumb Impression of Authorised Person(s)
8. ATTESTATION	N / FOR OFFICE USE O	NLY		
Documents Received	d Certified Copies	☐ Equivalent e-document	r.	
KYO	C VERIFICATION CARR	IED OUT BY	INSTIT	UTION DETAILS
dentity Verification Emp. Name	Done Date		Name Code	
Emp. Code Emp. Designation				

CENTRAL KYC REGISTRY | Instructions / Check list / Guidelines for filling Legal Entity / Other than Individuals KYC Application Form

- Clarification / Guidelines for filing Entity Details section
 - 1 Entity Constitution Type

A - Sole Proprietorship B - Partnership Firm

C - HUF D - Private Limited Company E - Public Limited Company

F - Society

H - Trust I - Liquidator J - Limited Liability Partnership O - Artificial Jurisdical Person

P - International Organisation or Agency /Foreign Embassy or Consular Office etc.

Q - Not Categorized

R - Others

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)
- 2 In case of companies and partnerships, PAN of the entity is mandatory. In case of other entitities, FORM 60 may be obtained if PAN is not available.
- Clarification / Guidelines for filling 'Proof of Identity[Poll' section
 - 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.

K - Artificial Liability Partnership

L - Public Sector Banks

- Please refer to the relevant instructions issued by the regulator regarding applicable documents for the legal entity.
- Certified copy of document or equivalent e-document or OVD obtained through Digital KYC process to be submitted.
- '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.
- 5 'Digital KYC process' has to be carried out as stipulated in the PML Rules, 2005.
- KYC requirements for Foreign Portfolio Investors (FPIs) will be as specified by the concerned regulator from time to time.
- Clarification / Guidelines for filling 'Proof of Address [PoA]' section
 - State / U.T Code and Pin / Post Code will not be mandatory for Overseas addresses.
 - Certified copy of document or equivalent e-document to be submitted.
- Clarification / Guidelines for filling 'Contact Details' section
 - Please mention two- digit country code and 10 digit mobile number (e.g. for Indian mobile number mention 91-999999999).
 - Do not add '0' in the beginning of Mobile number.
- Clarification / Guidelines for filling 'Related Person Details' section
 - - · 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 PoI does not have an address or address as per PoI 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 Person' are required.
 - Regulated Entity (RE) shall redact (first 8 digits) of the Aadhaar number from Aadhaar related data and documents such as proof of possession of Aadhaar,
- Provision for capturing signature of multiple authorised persons is to be made by the RE.

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

State/U.T	Code	State / U.T	Code		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
Chattisgarh	CG	Madhya Pradesh	MP	Tripura	TR
Dadra and Nagar Haveli	DN	Maharashtra	MH	Uttar Pradesh	UP
Daman & Diu	DD	Manipur	MN	Uttarakhand	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

Alphanistaina AF Comindor Regulatio DO Libya Ly Saint Pierre and Miquelen Alland Islands A.K. Eco. Lectherstein L.L. Saint Vincent and the Girnandines Alperia A.K. Eco. Lectherstein L.L. Saint Vincent and the Girnandines Alperia A.D. Elether E.R. Macadon in Macadon L.U. Saint Mirror Androra A.D. Elether E.R. Macadonis file Former Yugoslav Republic of M.K. SaudiAvaba Androra A.D. Elether E.R. Macadonis file Former Yugoslav Republic of M.K. SaudiAvaba Androra A.D. Elether E.R. Macadonis file Former Yugoslav Republic of M.K. SaudiAvaba Androra A.D. Elether E.R. Macadonis file Former Yugoslav Republic of M.K. SaudiAvaba A.D. Elether A.D. A.M. A.M. Septimbles M.V. Septimbles A.D. Elether A.D. A.M. A.M. A.M. Septimbles	Country	Country	Country	Country	Country	Country	Country	Country
Alband standes	Afghanistan		Dominican Republic		Libya		Saint Pierre and Miguelon	PM
Albania D.Z. El Salvador SV Lucembourg Lucembourg Company Comp								VC
Algorita DZ				EG				WS
American Samon AS Equatorial Guinea GO Macao Mocadonia, the former Yugodav Republic of Mix Saudi Arbaba Andorna AD Eritrea ER Macadonia, the former Yugodav Republic of Mix Saudi Arbaba Andorna Andorna AD Eritrea ER Macadonia, the former Yugodav Republic of Mix Saudi Arbaba Andorna								SM
Andoria AD Erices ER Macadonis, the former Yugoslav Republic of MK Saudi Arabia Angla AD Estonia EE Macadonis, the former Yugoslav Republic of MK Services Angla A								ST
Anguila								SA
Anguilla AI Ethopia ETI Malaysia MV Serbia Antactica AG Falkand latinds (MaVinas) FC Malaysia MV Sery-befee Antigua and Barbuda AG Farce blands FC Malaysia MV Serval Loope Antigua and Barbuda AG Finand FI Malaysia MV Serval Loope Anuba AW France FR Markandla MF Stownell Australia AU French Gulana GF Markandla MF Stownell Sandra Australia AU French Polyneiss FF Markandla Sandra MF Socience Stand Bahrama BI Gambia GA Myotte YI South Africa Bahrama BI Georgia CE Microseisis Federated States of FM South Africa Barbados BB Germany CE Microseisis Federated States of FM South Africa Baliza Gerceja GE								SN
Ansferctics AG AG Fix Malaysis MY Seychelles Antigua and Barbude AG For Selslands FO Mardina ML Singapore Antigua and Barbude AR Fij PO Martin ML Singapore Authin AR Firench PR Martinal Bland ML Singapore Australa AU France PR Martinal Bland ML Singapore Australa AU French Cydnan GF Martinal Bland ML Siovenia Australa AZ French Polyveisia PF Martinal MR Siovenia Barladia BL German GE Micronesia, French Gulana MR Siovenia Barbados BB Germany GE Micronesia, Frequelic of MD Spain Berlaus BY Ghana GE Micronesia, Frequelic of MD Spain Berlaus BY Ghana GE Micronesia, Frequel								RS
Angguan and Barbuda AG Faroe Islands FO Madelines MV Sierra Leone Angentina AM Filig FJ Mall ML Singapore Amerian AM Filid FJ Mahakalil Island ML Singapore Amerian AM French Quina GF Mahakalil Island MT Sint Meanten Outch part) Austria AT French Cylinas FF Martinule MR Solomon Island Austria AT French Southern Terrories FF Maurituis MU Somale Barbaniss BB Glabon GM Myout MU Somale Barbados BB Georgia GE Micronesis, Federated States of FM South Sudan Barbados BB Germany DE Micronesis, Federated States of FM South Sudan Barbados BB German DE Molova, Republic of MD Spain Baltaria GB German <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>SC</td></t<>								SC
Agentina AR Fig. FJ Mall ML Singapore Armenia AM Finland FI Matta MT Sint Manarin (Dutch part) Arubia AV France FR Marshall taland MM Slovakia Arubia AV France France FR Marshall taland MM Slovakia Azerbajan AZ French Souther Territories FF Mustrian MU Sommis Island Bahrama BB Gabon GM Moyote YT South Africa Bahrama BH Gambia GM Mexico YS South Africa Bahrama BH Gambia GM Mexico Territoria YX South Africa Bahrama BH Gambia GM Moyote YY South Siciland Bahrama BH Gambia GM Moraco MX South Siciland Belgium BY Ghana GH Moraco								SL
Armenia AM Finand FI Mate MT Sint Meaner (Dutch part) Australia AV France FR Marshall Bland MH Slovakia Australia AU Franch Gulana GF Marthique MO Slovakia Australia AU Franch Gulana GF Marthique MO Slovakia Australia AU Franch Gulana GF Marthique MO Sovenila Bahamas BS Gabon GA Myorte YT South Africa Bahamas BS Gabon GM Mexico MX South Georgia and the South Sandwich Islands Barbados BB Germany DE Micronesia, Federated States of FM South Georgia GE Micronesia, Federated States of FM South Georgia South Georgia South Georgia GE Micronesia, Federated States of FM South Georgia GE Micronesia, Federated States of FM South Georgia GE Micronesia, Federated States of <								SG
Australia								SX
Australia AU French Colunna GF Martinique MC Slovenia Austrajan AZ French Polynesia PF Muritus MU Soomala Bahamas BS Gabron GE Muritus MU Somalia Bahamas BS Gabron GE Muritus MU Somalia Barpaldesh BD Georgia GE Micronesia, Federated States of FM South Studin Barbados BB Germany DE Micronesia, Federated States of FM South Studin Balarus BY Ghana GH Monagolia MN Sudan Belgium BE Gibralar GI Monagolia MN Sudan Belrice BZ Greece GR Moriteriegro ME Survana Belria BZ Greece GR Moriteriegro ME Survana Bulya BE Glundeloupe GP Mozambque MZ Swed								SK
Austria AT Freinch Polymesia PF Mauritania MR Solomon Island Azerbaijan AZ Freinch Southern Territories TF Mauritus MU Somalia Bahamas BS Gabon GA Mojotte YT South Afficia South Afficia South Afficia Mill Somalia South Afficia Mill Mill Mill Mill Mill Mill Mill Mi								SI
Azerbaijan								
Bahamis								SB
Barbain BH Gambia GM Mexico MX South Georgia and the South Sandwich Islands Barbados BB Georgia GE Micronesia, Federated States of FM South Sudan Barbados BB Germany DE Moldova, Republic of MD Spain Barbados BB Germany DE Moldova, Republic of MD Spain Belatius BY Ghana GH Monaco MC St Lanka Belgium BE Gloraltar GI Monaco MR Sudan GI Monaco MR								so
Bangladesh								ZA
Barbados								GS
Belatus								SS
Belgium								ES
Belize								LK
Benin BJ Greenland GD Morocco MA Swaziland Bhutan BT Guadeloupe GP Mozambique MZ Sweden Bhutan BT Guadeloupe GP Mozambique MZ Sweden Bolivia, Plurinational State of BO Guam GU Myanmar MM Switzerland Bonaire, Sint Eustatius and Saba BO Guatemala GT Nambia NA Syrian Arab Republic Bonaire, Sint Eustatius and Saba BO Guatemala GT Nambia NA Syrian Arab Republic Bosnia and Herzegovina BA Guernsey GG Nauru MZ Taiwan province of china Botswan BU Guinea-Bissau GW Neberlands Botswan BU Guinea-Bissau GW Neberlands Bouvet Island BV Guinea-Bissau GW Neberlands Bouvet Island BV Guinea-Bissau GW Neberlands Botswan BI GU Hali HI New Zealand BY Guinea-Bissau GW Neberlands British Indian Ocean Territory IO Hali HI New Zealand BY Guinea-Bissau GW Neberlands British Indian Ocean Territory IO Hali HI New Zealand BY Heard Island and McDonald Islands British Indian Ocean Territory IO Hali HI New Zealand BY Heard Island and McDonald Islands By Holy See (Vatican City State) VA Niger Neberlands Burundi BI Hongkong HK Niger Ne Nigeria NG Tonga Burundi BI Hongkong HK Niger Ne Nigeria NG Tonga Burundi BI Hongkong HK Niger Novey NO Turkmenistan Cambodia KH Iceland IS Nortwen Mariana Islands MP Turkey Cambodia KH Iceland IS Nortwen Mariana Islands MP Turkey Cameroon CM India IN Norway NO Turkmenistan Camada CA Indonesia ID Oman OM Turks and Callos Islands Carriada CA Indonesia ID Oman OM Turks and Callos Islands Central African Republic C Irea IN Paragrapa PY United States Internative States of Colombia Congo CG Janaica JM Peru PE United States Minor Outlying Islands Cocos (Keeling) Islands C K Kinga P Pitclarin P N Uzbekistan Cocos (Keeling) Islands C K Kenya KE Populs Republic of KR Quanda R W Venezuela, Bolavrain Republic of Cock Islands C K Kenya KE Public C P Results Name P N Uzbekistan Cocos (Keeling) Islands C K Kenya KE Public C P Results Name P N Uzbekistan Cocos (Keeling) Islands C K Kenya KE Public C P Results Name P N Uzbekistan Cocos (Keeling) Islands C K Kenya KE Public C P N N N N N N N N N N N N N N N N N N	Belgium	BE	Gibraltar	GI	Mongolia	MN	Sudan	SD
Bermuda BM Grenada GD Mozambique MZ Sweden Blutan BT Guadeloupe GP Mozambique MZ Sweden Bolivia, Plurinational State of BO Guam GU Myannar MM Switzerfand Bonaire, Sint Eustatus and Saba BQ Guatemala GT Nambia NA Syrian AraR Republic Bosnia and Herzegovine BA Guensey GG Nauru MZ Talwan province of china Botswan BW Gulnea GN Nepal NP Tajikistan Botswan BW Gulnea GN Nepal NP Tajikistan Bouwet Island BV Gulnea-Bissau GW Netherlands NL Tanzania, United Republic of Brazil Guyana GY New Caledonia NC Thailand Brunel Darusselam BN Heard Island and McDonald Islands HT New Zealand NZ Immort-este Brunel Darusselam BN Heard Island and McDonald Islands HT New Zealand NZ Immort-este Burkina Faso BF Honduras HM Nicaragua NI Togo Cambodia BU Hongkong HK Nigera NE Tokelau Burkina Faso BF Honduras HM Nigera NE Tokelau Burkina Faso BF Honduras HM Nigera NE Tokelau Burkina Faso BF Honduras HM Nigera NE Tokelau Cambodia KH Loaland IS Northern Mariana Islands MP Turkey Cameroon CM India IN Norway NO Turkinenistan Cambodia KH Loaland IN Norway NO Turkinenistan Cambodia KH Indiana IN Norway NO Turkinenistan Cambodia CA Indonesia ID Norway NO Turkinenistan Cambodia CA Indonesia ID Norway NO Turkinenistan Cambodia CA Indonesia ID Palau Parama PA United Arab Emirates China CRIA Indiana IM Parama PA United Arab Emirates China CA Indonesia ID Palau PW Uganda Chira China CA Indonesia ID Palau Parama PA United Arab Emirates China CA Indonesia ID Palau PP Uganda Control Cook (Keeling) Islands CC Japana JP Panguay PY United States Minor Outlying Islands Cook (Keeling) Islands CC Japana JP Panguay PY United States Minor Outlying Islands Cook (Keeling) Islands CC Japana JP Panguay PY United States Minor Outlying Islands Cook (Keeling) Islands CC Japana PP Urbed States Minor Outlying Islands Cook (Keeling) Islands CC Japana PP Urbed States Minor Outlying Islands Cook (Keeling) Islands CC A Keepa Democratic People's Republic of KP People's Democratic People's Republic of KP People's Democratic People's People's Republic of KP People Coraca Cook (Ke	Belize	BZ	Greece	GR	Montenegro		Suriname	SR
Bermuda BM Greneda GD Moiococ MA Swaziland	Benin	BJ	Greenland	GL		MS	Svalbard and Jan Mayen	SI
Bhutan		BM	Grenada		Morocco			SZ
Bolivis, Plurinational State of BC Guarm GU Myanmar MM Switzerland Boarier, Sint Eustatius and Saba BQ Guartemala GT Nambila NA Syrian Arab Republic Bosnia and Herzegovina BA Guernsey GG Nauru MZ Taiwan province of china Botswana BW Guinea GN Nepal NP Tajkistarn Bouvet Island BV Guinea-Bissau GW Meriands NL Tanzania, United Republic of British Indian Ocean Territory IO Halt HT New Celational NZ Timor-Leste Brunel Darassalam BN Heard Island and McDonald Islands HT New Celational NZ Timor-Leste Brunel Darassalam BN Heard Island and McDonald Islands HT New Celational NZ Timor-Leste Brunel Darassalam BO Holy See (Vatican City State) VA Niger NE Tokelau Brurish Faso BF Honduras HN Niger NE Tokelau Brurish Faso BF Honduras HN Niger NE Tokelau Brurish Gabo Holy See (Vatican City State) VA Niger NE Tokelau Brurish Gabo Holy See (Vatican City State) VA Niger NE Tokelau Brurish Gabo Holy See (Vatican City State) VA Niger NE Tokelau Brurish Gabo Holy See (Vatican City State) VA Niger NE Tokelau Brurish Gabo Holy See (Vatican City State) VA Niger NE Tokelau Brurish Gabo Holy See (Vatican City State) VA Niger NI Trinidad and Tobago Cabo Verde CV Hungary HU Norfolk Island NF Turkey Cameroon CM India IN Norriem Mariana Islands MP Turkey Cameroon CM India IN Norriem Mariana Islands MP Turkey Cameroon CM India IN Norriem Mariana Islands MP Turkey Cameroon CM India IN Norriem Palau PW Uganda Cayman Islands KY Iran, Islanic Republic of Iran Palau PW Uganda Central African Republic CF Iran Palau Iran Palau PW Uganda Chiad CN Israel IRangalam PA United Kingdom Chiad CN Israel IRangalam PA United Kingdom Chiad CN Israel IRangalam PA United Kingdom Chiad CN Israel IRanga								SE
Bonsing and Herzegovina BA Guerneale GT Namble NA Syrian Arab Republic								CH
Bostwana BW Guinea GN Negal NP Tajikstan Bostwana BW Guinea-Bissau GW Neherlands NP Tajikstan NP Tajikstan Bouvet Island BV Guinea-Bissau GW Neherlands NP Tajikstan NP Tajiks								SY
Botwerk Island BV Guinea - GN Nepal NP Tajkistan Tanzania, United Republic of Brazil BR Guyana GY Netherlands NC Thaland Tanzania, United Republic of Brazil BR Guyana GY New Caledonia NC Thaland Tanzania, United Republic of Brish Indian Ocean Territory O Hait HT New Zealand NZ Timor-Leste Timor-								TW
Bouvet Island								TJ
Brazil BR Guyana GY New Caledonia NC Thailand Patrish Indian Ocean Territory IO Haiti HT New Zealand NZ Timor-Leste Brunel Darussalam BN Heard Island and McDonald Islands HM Nicaragua Ni Togo Brunel Darussalam BR Holy See (Vatican City State) VA Niger NE Tokelau Surviva Faso BF Honduras HN Nigeria NG Tonga Burundi BI Hongkong HK Niue NU Trinidad and Tobago Cabo Verde CV Hungary HU Norfolk Island NF Turisia Cambodia KH Iceland IS Northern Mariana Islands MP Turkey Cambodia KH Iceland IS Northern Mariana Islands MP Turkey Cambodia KH Iceland IS Northern Mariana Islands MP Turkey Cambodia KH Iceland IS Northern Mariana Islands MP Turkey Cambodia KH Iceland IS Northern Mariana Islands MP Turkey Cambodia KH Iceland IS Northern Mariana Islands MP Turkey Cambodia Cayman Islands KY Iran, Islamic Republic of IR Pakistan OM Turks and Calcos Islands Cayman Islands KY Iran, Islamic Republic of IR Pakistan PK Turalu Central African Republic CF Iraq IC Palau PW Uganda Charla ID Island IE Palestine, State of PS Ukraine China CN Islaed II Islaed II Paraguay PY United Arab Emirates Christmas Island CN Islaed II Paraguay PY United States Minor Outlying Islands Cocos (Keeling) Islands CC Jamaica JM Peru PE United States Minor Outlying Islands Cocos (Keeling) Islands CC Jamaica JM Peru PE United States Minor Outlying Islands Cocos (Keeling) Islands CC Jamaica JM Peru PE United States Minor Outlying Islands Cocos (Keeling) Islands CK Kenya KE Peutor Rico PR Vertuna PN Uzbekistan Cocos (Keeling) Islands CK Kenya KE Peutor Rico PR Vertuna Cote drivoire Ccl Kazakhstan KZ Portugal PT Venezuela, Bolivarian Republic of Coco Kislands CK Kenya KE Peutor Rico PR Vertuna Cote drivoire Ccl Kyrgysta Republic of KR Romania PR Vigin Islands, British Curacao CW Kyrgysta Republic of KR Romania PR Vigin Islands, British Curacao CW Kyrgysta Republic of KR Romania PR Vigin Island, US Simbabwe IV Venenus Coco Latvia DK Kyrgysta Republic of La Saint Bartheyr Saint Barthe Jerny BL Zambia Czech Republic DL La People's Democratic Republic of La Saint Hele								TZ
Brunel Darussalam BN Heard Island and McDonald Islands HM Niger BUgaria BG Holy See (Vatican City State) BUrkina Faso BF Honduras HN Niger NI Togg Burkina Faso BF Honduras HN Niger NI Togg Tokelau Tonga Burkina Faso BF Honduras HN Niger NI Togg Tokelau Tonga Trinidad and Tobago Trinidad and Tobago HK Niue NU Trinidad and Tobago Trinidad and Tobago HK Niue NU Trinidad and Tobago Trinidad and Tobago HK Niue NI Togg Trinidad and Tobago Trinidad and Tobago NF Turkisa Cambodia KH Ioeland IS Norway NO Turkmenistan Canada CA Indonesia ID Oman OMA Turks and Caloos Islands KY Iran, Islamic Republic of IR Pakistan PK Tuvalu Qanda Central African Republic CF Iran Iran I Palau PA United Arab Emirates Chila CL Isle of Man IM Panama PA United Arab Emirates China CN Israel LL Papua New Guinea PG United Kingdom Christmas Islands CX Italy IT Paraguay PY United States Cocos (Keeling) Islands CC Jamaica JM Peru PE United States Minor Outlying Islands Compon Compon Compon CG Jamaica JP Philippines PH Uruguay Compon Congo CG Jordan JO Poland PO Vanuatu Cocost Republic of the Coto Kazakhstan KK Purysystan KE Puetro Ricco Protugal Protugal Veren								TH
Brunel Darussalam BN Heard Island and McDonald Islands Bulgaria BG Holy See (Vatican City State) VA Niger Burkina Faso BF Honduras HN Niger Burkina Faso BF Honduras HN Nigeria Burkina Faso BF Honduras HN Nigeria Burkina Faso BF Honduras HN Nigeria NG Tonga NG Tong								
Burkina Faso BF Honduras HN Nigeria NG Tokelau Burundi BI Hongkong HK Niue NU Trinidad and Tobago Burundi BI Hongkong HK Niue NU Trinidad and Tobago Cabo Verde CV Hungary HU Norfolk Island NF Tunisia Cambodia KH Iceland IS Northern Mariana Islands MP Turkey Cameroon CM India IN Norway NO Turkmenistan Canada CA Indonesia ID Oman OM Turkmenistan Canada CA Indonesia ID Oman OM Turkmenistan Camada KY Iran, Islamic Republic of IR Pakistan PK Tuvalu Catentral African Republic CF Iraq Q Q Palau Chad TD Ireland IE Palestine, State of PS Ukraine Chile CL Isle of Man IM Panama PA United Arab Emirates Chile CL Isle of Man IM Panama PA United Arab Emirates Chila CN Israel IL Papua New Guinea PG United Kingdom Christmas Island CX Italy IT Paraguay PY United States Minor Outlying Islands Cocos (Keeling) Islands CC Japan JP Philippines PH Uruguay Compones KM Jersey JE Philopines PH Uruguay Compones KM Jersey JE Philopines PH Uruguay Congo, the Democratic Republic of the CD Kazakhstan KZ Portugal PT Venezuela, Bolivarian Republic of Cosk Islands CR Kiribadi KR R Romania RO Wilsiand RPU Washara Costa Rica CR Kiribadi KR R Romania RO Wallis and Futuna Curaca (Curacao CV Kyrgyzstan KG Rwanda RW Yermen Sahara Curacao Curacao CV Kyrgyzstan KG Rwanda RW Yermen Sahara Demmark DK Lebanon LB Saint Kittsand Nevis Demmark DK Lebanon LB Saint Kittsand Nevis DK Northern Mariana Islands NT Trinidad and Tobago Trinidad and Tobago Trinidad and Tobago Trinidad and Tobago NO Trinidad and Tobago NO Trinidad and Tobago NO Trinidad and Tobago NO Turks and Caload NP Turks y Tur								TL
Burkina Faso BF Honduras HN Nigeria NG Tonga Burundi Bi Hongkong HK Niue NU Trinidad and Tobago Cabo Verde CV Hungary HU Norfolk Island NF Tunisia Cambodia KH Ioeland IS Northern Mariana Islands MP Turkey Cambodia IN Norway NO Turkmenistan Cameroon CM India IN Norway NO Turkmenistan Camada CA Indonesia ID Oman OM Turks and Calcos Islands Cayman Islands KY Iran, Islamin Republic of IR Pakistan PK Tuvalu Central African Republic CF Iraq IQ Palau PW Uganda Chad TD Ireland IE Palestine, State of PS Ukraine Chile CL Isle of Man IM Panama PA United Arab Emirates Chile CL Isle of Man IM Panama PA United Arab Emirates China CN Israel IL Papua New Guinea PG United Kingdom Christmas Island CX Italy IT Paraguay PY United States Cocos (Keeling) Islands CC Jamaica JM Penguay PY United States Cocomoros KM Jersey JE Pilcairn PN Uzbekistan Comoros KM Jersey JE Pilcairn PN Uzbekistan Congo Composition CD Kazakhstan KZ Portugal PT Venezuela, Bolivarian Republic of Cook Islands Cok Islands CR Kiribati KZ Portugal PT Venezuela, Bolivarian Republic of Cook Islands Cote d'Ivoire ICoc Kreys KR Puerto Rico PR Viet Nam Coted Toole ICoc Kuwait KW Russian Federation RU Western Sahara Curacao ICuracao CW Kyrgyzstan KG Rwanda Demark DK Lebanon LB Saint Kittsand Nevis KN Dijbouti DJ Lesotho LS Saint Lucia LC Complex Cac Latva LC Coc Saint Lca CL CL LC Cock Islands CLC Cock Saint Lca CL CL CC Cock Saint Lca CL								TG
Burundi BI Hongkong HK Niue NU Trinidad and Tobago Cabo Verde CV Hungary HU Norfolk Island NF Tunisia Cambodia KH Iceland IS Northern Mariana Islands MP Turkey Cameroon CM India IIN Norway NO Turks and Calcos Islands Camada CA Indonesia ID Oman OM Turks and Calcos Islands Cayman Islands KY Iran, Islamic Republic of IR Pakistan PK Tuvalu Central African Republic CF Iraq IQ Pallau PW Uganda Chad TD Ireland IE Palestine, State of PS Ukraine Chile CL Isle of Man IM Panama PA United Arab Emirates China CN Israel IL Papua New Guinea PG United Kingdom Christmas Island CX Italy IT Paraguay PY United States Cocos (Keeling) Islands CC Jamaica JM Peru PE United States Minor Outlying Islands Colombia CO Japan JP Philippines PH Uruguay Comporos KM Jersey JE Pictairn PN Uzbekistan Congo, the Democratic Republic of the CD Kazakhstan KZ Portugal PT Venezuela, Bolivarian Republic of Cock Islands CK Kernya KE Puerto Rico PR Viet Nam Costa Rica CR Kiribati KW Russian Federation RO Wallis and Futuna Curaca (Curacao CW Kyrgyzstan KG Romania CZ Latvia LV Saint Helena, Ascension and Tristan da Cunha Shara Demmark DK Lebanon LB Saint Kitstand Nevis HK Norway NO Turkmenistan NP Turkey Turke								TK
Cambodia KH loeland IS Northern Mariana Islands MP Turksy Cameroon CM India IN Northern Mariana Islands MP Turksy Cameroon CM India IN Northern Mariana Islands MP Turksy Cameroon CM India IN Northern Mariana Islands MP Turksy Cameroon CM India IN Northern Mariana Islands MP Turksy Cameroon CM India IN Northern Mariana Islands MP Turksy Cameroon CM India IN Northern Mariana Islands MP Turksy Cameroon CM India IN Northern Mariana Islands MP Turksy Cameroon CM India IN Northern Mariana Islands MP Turksy Cameroon CM India IN Northern Mariana Islands MP Turksy Cameroon CM India IN Northern Mariana Islands MP Turksy Cameroon CM India IN Northern Mariana Islands MP Turksy Cameroon CM India IN Northern Mariana Islands MP Turksy Cameroon CM India IN Northern Mariana Islands MP Turksy Cameroon CM India IN Northern Mariana Islands MP Turksy Cameroon CM India IN Northern Mariana Islands MP Turksy Cameroon CM India IN Northern Mariana Islands MP Turksy Cameroon CM India IN Northern Mariana Islands MP Turksy Cameroon CM India India India India Cameroon CM India IN Norway Northern Mariana Islands MP Turksy Undia Cameroon CM India India Cameroon CM India IN Northern Mariana Islands MP Turksy Undia Cameroon CM India								TO
Cameroon CM India IN Norway NO Turkey Cameroon CM India IN Norway NO Turks and Calcos Islands CA Indonesia ID Oman OM Turks and Calcos Islands Cayman Islands KY Iran, Islamic Republic of IR Pakistan PK Tuvalu Central African Republic CF Iraq Chad TD Ireland IE Palestine, State of PS Ukraine Chile CL Isle of Man IM Panama PA United Arab Emirates Chile CL Isle of Man IM Panama PA United Arab Emirates Chile CL Isle of Man IM Panama PA United Arab Emirates Chila CN Israel IL Papua New Guinea PG United Kingdom Christmas Island CX Italy IT Paraguay PY United States Cocos (Keeling) Islands CC Jamaica JM Peru PE United States Minor Outlying Islands Comoros KM Jersey JE Pitcairn PN Uzbekistan Congo CG Jordan JO Poland Congo, the Democratic Republic of the CD Kazakhstan KZ Portugal PT Venezuela, Bolivarian Republic of Costa Rica CR Kiribati KR Kenya KE Puetro Rico PR Vier Nam Coted Tools Islands CW Kyrgyzstan KG Romania Cuba CU Kuwait KW Russian Federation RU Western Sahara Curacao (Curacao CW Kyrgyzstan KG Rwanda RW Yemen Cyprus CY La People's Democratic Republic Cae Saint Lucia LC Cele Circle Colle CL Saint Lucia LC CE Latvia LC Canada CLC Colle CL Saint Lucia LC CE Latvia LC CL Colle CL Saint Lucia LC CL Colle CL Cl Scant ClC Colle CL Saint Lucia LC CL Cl Cl Cl Scant ClC Cl Cl Saint Lucia LC CL								TT
Canada CA Indonesia IN Norway NO Turkmenistan Canada CA Indonesia ID Oman OM Turks and Caicos Islands Cayman Islands KY Iran, Islamic Republic of IR Pakistan PK Tuvalu Central African Republic CF Iraq IQ Palau PW Uganda Chad TD Ireland IE Palestine, State of PS Ukraine Chile CL Isle of Man IM Panama PA United Arab Emirates China CN Israel IL Papua New Guinea PG United Kingdom Christmas Island CX Italy IT Paraguay PY United States Cocos (Keeling) Islands CC Jamaica JM Peru PE United States Minor Outlying Islands Compos KM Jersey JE Pitcairn PN Uzbekistan Congo, the Democratic Republic of the CD Kazakhstan KZ Portugal PT Venezuela, Bolivarian Republic of Costa Rica CR Kiribati KI Qatar OA Virgin Islands, British Coted Vivoire ICote d'Ivoire CI Korea, Democratic People's Republic of KR Romania RO Virgin Stands CI Sulvavia CI Saint Barthe Jemy Compos CY Kyrgyzstan KG Rwanda RW Yemen Curacao (Curacao CW Kyrgyzstan KG Rwanda RW Yemen Cyprus CY Lao People's Democratic Republic CE Saint Kitts and Nevis CE Saint Lucia LC CE Saint Curacao CLC CE Saint CE Saint Kitts and Nevis CE Saint Kitts and Nevis CE Saint Kitts and Nevis CE Saint Lucia LC CE Saint Curacao CLC CE Saint CLC CE	Cabo Verde		Hungary		Norfolk Island			TN
Canada CA Indonesia ID Oman OM Turks and Caicos Islands Cayman Islands KY Iran, Islamic Republic of Iraq ID Palestine PK Tuvalu Central African Republic CF Iraq IQ Palestine PW Uganda Chad TD Ireland IE Palestine State of PS Ukraine Chile CL Isle of Man IM Panama PA United Kingdom China CN Israel IL Papua New Guinea PG United Kingdom China CX Italy IT Paraguay PY United States China CX Italy IT Paraguay PY United States China CX Italy IT Paraguay PY United States Cocos (Keeling) Islands CX Italy IT Paraguay PY United States Cofolombia CX Jamaica JP Phi	Cambodia	KH	Iceland	IS	Northern Mariana Islands	MP	Turkey	TR
Cayman Islands KY Iran, Islamic Republic of IR Pakistan PK Tuvalu Central African Republic CF Iraq IQ Palau PW Uganda Chad TD Ireland IE Palestine, State of PS Ukraine Chile CL Isle of Man IM Panama PA United Arab Emirates China CN Israel IL Papua New Guinea PG United Kingdom Christmas Island CX Italy IT Paraguay PY United States Cocos (Keeling) Islands CC Jamaica JM Peru PE United States Minor Outlying Islands Colombia CO Japan JP Philippines PH Uruguay Comoros KM Jersey JE Pitcairn PN Uzbekistan Congo, the Democratic Republic of the CD Kazakhstan KZ Portugal PT Venezuela, Bolivarian Republic of Costa Rica CR Kiribati KC Renya KE Puerto Rico PR Vier Nam Coted Tools Islands CK Kenya KE Puerto Rico PR Vier Nam Coted Tools Islands CK Kenya KE Puerto Rico PR Vier Nam Coted Tools Islands CK Kenya KE Puerto Rico PR Vier Nam Coted Tools Islands CK Kenya KE Puerto Rico PR Vier Nam Coted Tools Islands Republic of KR Romania RC Wallis and Futuna Cuba CV Kuwait KW Russlan Federation RU Western Sahara Curacao (Curacao CW Kyrgyzstan KG Rwanda RW Yemen Cyprus CY Lao People's Democratic Republic Cae Saint Rich CK Lebanon LB Saint Kittsand Nevis KN Demmark DK Lebanon LB Saint Kittsand Nevis CK Saint Lucia LC Coted Tools Saint Roll Roll Property Saint Barthe Perus Saint Roll CLC Coted Tools Saint Roll Roll Property Saint Barthe Perus Saint Barthe Perus Saint Barthe Perus Saint Barthe Perus Saint Rol	Cameroon	CM	India	IN	Norway		Turkmenistan	TM
Central African Republic CF Iraq IQ Palau PW Uganda Chad TD Ireland IE Palestine, State of PS Ukraine Chie CL Isle of Man IM Panama PA United Arab Emirates China CN Israel IL Papua New Guinea PG United Kingdom Chistmas Island CX Italy IT Paraguay PY United Kingdom Cocos (Keeling) Islands CC Jamaica JM Peru PE United States Minor Outlying Islands Comoros KM Jersey JE Pitcalrn PH Uruguay Compo CG Jordan JO Poland PL Vanuatu Congo, the Democratic Republic of the CD Kzazakhstan KZ Portugal PT Venezuela, Bolivarian Republic of Costa Rica CK Kenya KE Puerto Rico PR Viet Nam Cote d'Ivoire CI Korea, Republic o	Canada	CA	Indonesia	ID	Oman	OM	Turks and Caicos Islands	TC
Central African Republic CF Iraq IQ Palau PW Uganda Chad TD Ireland IE Palestine, State of PS Ukraine Chiel CL Isle of Man IM Panama PA United Arab Emirates China CN Israel IL Papua New Guinea PG United Kingdom Christmas Island CX Italy IT Paraguay PY United States Cocos (Keeling) Islands CC Jamaica JM Peru PE United States Minor Outlying Islands Comoros KM Jersey JE Pitcalrn PN Uzbekistan Congo CG Jordan JO Poland PL Vanuatu Congo, the Democratic Republic of the CD Kzazakhstan KZ Portugal PT Venezuela, Bolivarian Republic of Costa Rica CR Kirihati KI Qatar OA Virgin Islands, British Cote d'Ivoire CI K	Cayman Islands	KY	Iran, Islamic Republic of	IR	Pakistan	PK	Tuvalu	TV
Chad TD Ireland IE Palestine, State of PS Ukraine Chile CL Isle of Man IM Panama PA United Arab Emirates China CN Israel IL Papua New Guinea PG United Kingdom Christmas Island CX Italy IT Paraguay PY United States Cocos (Keeling) Islands CC Jamaica JM Peru PE United States Minor Outlying Islands Colombia CO Japan JP Philippines PH Uruguay Comoros KM Jersey JE Pitcairn PN Uzbekistan Congo CG Jordan JO Poland PL Vanuatu Congo, the Democratic Republic of the CD Kazakhstan KZ Portugal PT Venezuela, Bolivarian Republic of Costa Rica CR Kiribati KC Kenya KE Puerto Rico PR Viet Nam Coted Tivolre ICote d'Ivoire CI Korea, Democratic People's Republic of Cuba CU Kuwait KW Russian Federation RU Western Sahara Curacao (Curacao CW Kyrgyzstan KG Rwanda RW Yemen Cyprus CY Lao People's Democratic Republic Caes Republic CZ Latvia LA Saint Lucia LC LC United Arab Emirates LV United Kitage PG United Kingdom United Arab Emirates PA United Arab Emirates PA United Arab Emirates PA United Arab Emirates PB United States United States PG United	Central African Republic	CF		IQ	Palau	PW	Uganda	UG
Chile CL Isle of Man IM Panama PA United Arab Emirates China CN Israel IL Papua New Guinea PG United Kingdom Christmas Island CX Italy IT Paraguay PY United States Cocos (Keeling) Islands CC Jamaica JM Peru PE United States Minor Outlying Islands Colombia CO Japan JP Philippines PH Uruguay Comoros KM Jersey JE Pitcalrn PN Uzbekistan Congo CG Jordan JO Poland PL Vanuatu Congo, the Democratic Republic of the CD Kazakhstan KZ Portugal PT Venezuela, Bolivarian Republic of Costa Rica CK Kenya KE Puerto Rico PR Virgin Islands, British Costa Rica CR Kiribati KI Qatar OA Virgin Islands, British Cote d'Ivoire ICote d'Ivoire CI<								UA
Chian CN Israel IL Papua New Guinea PG United Kingdom Christmas Island CX Italy IT Paraguay PY United States CCcos (Keeling) Islands CC Jamaica JM Peru PE United States Minor Outlying Islands Colombia CO Japan JP Philippines PH Uruguay Compores KM Jersey JE Pitcairn PN Uzbekistan Congo CG Jordan JO Poland PL Uruguay PY Vanuatu Congo, the Demark Pepulic of the CD Kazakhstan KZ Portugal PT Venezuela, Bolivarian Republic of Cook Islands CK Kenya KE Puerto Rico PR Viet Nam Costa Rica CR Kiribati KI Qatar OA Virgin Islands, British Cote d'Ivoire ICote d'Ivoire CI Korea, Democratic People's Republic of KR Romania RO Wallis and Futuna Curacao CU Kuwait KW Russian Federation RU Western Sahara Curacao ICuracao CV Kyrgyzstan KG Rwanda RW Yemen Cyprus CY La People's Democratic Republic LA Saint Barthelemy ISaint BartheJemy BL Zambia Czec Republic CZ Latvia LV Saint Helena, Ascension and Tristan da Cunha SH Zimbabwe Denmark DJ Lesotho LS Saint Kitsand Nevis KN Djibouti DJ Lesotho LS Saint Kudaia Nevis KN Dijbouti DJ Lesotho LS Saint Kudaia Nevis KN Dijbouti DJ Lesotho LS Saint Lucia LC CAREAD CAN CARL CAN CARL CARL CAN CARL CARL CARL CARL CARL CARL CARL CARL						PA		AE
Christmas Island CX Italy IT Paraguay PY United States Ccoco (Keeling) Islands CC Jamaica JM Peru PE United States Minor Outlying Islands Colombia CO Japan JP Philippines PH Uruguay Comoros KM Jersey JE Pitcairn PN Uzbekistan Congo, the Democratic Republic of the CD Kazakhstan KZ Portugal PT Venezuela, Bolivarian Republic of Cook Islands CK Kenya KE Puerto Rico PR Viet Nam Costa Rica CR Kiribati Ki Qatar OA Virgin Islands, British Coted Vivoire CI Korea, Democratic People's Republic of Cotalia HR Korea, Republic of KR Romania RO Curacao (Curacao CU Kuwait KW Russian Federation RU Western Sahara Curacao (Curacao CV Kyrgyzstan KG Rwanda RW Yemen Cyprus CY Lao People's Democratic Republic Cae Latvia UY Saint Helena, Ascension and Tristan da Cunha SH Zimbabwe Demmark DK Lebanon LB Saint Kittsand Nevis KN Dijboutl DJ Lesotho LS Saint Lucia LC United States Minor Outlying Islands United States Minor Outlying Islands United States U								GB
Cocos (Keeling) Islands CC Jamaica JM Peru PE United States Minor Outlying Islands Colombia CO Japan JP Philippines PH Uruguay Comoros KM Jersey JE Pitcairn PN Uzbekistan Congo CG Jordan JO Poland PL Vanuatu Congo, the Democratic Republic of the CD Kazakhstan KZ Portugal PT Venezuela, Bolivarian Republic of Cost Rica CR Krihati KI Qatar OA Virgin Islands, British Cote d'Ivoire (Cote d'Ivoire CI Korea, Democratic People's Republic of KR Romania RO Wallis and Futuna Croatia HR Korea, Republic of KR Romania RO Wallis and Futuna Curaca o (Curacao CU Kuwait KW Russian Federation RU Western Sahara Curacao (Curacao CY Lao People's Democratic Republic LA Saint Barthelemy ISaint Barthe Jemy BL <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>US</td>								US
Colombia CO Japan JP Philippines PH Uruguay Comoros KM Jersey JE Pitcalim PN Uzbekistan Congo CG Jordan JO Poland PL Vanuatu Congo, the Democratic Republic of the CD Kazakhstan KZ Portugal PT Venezuela, Bolivarian Republic of Cook Islands CK Kenya KE Puerto Rico PR Viet Nam Costa Rica CR Kiribati KI Qatar OA Virgin Islands, British Coted Voire ICoted Vivoire CI Korea, Democratic People's Republic of Croatia HR Korea, Republic of KR Romania RO Wallis and Futuna Cuba CU Kuwait KW Russian Federation RU Western Sahara Curacao ICuracao CW Kyrgyzstan KG Rwanda RW Yemen Cyprus CY La People's Democratic Republic Czech Republic CZ Latvia LY Saint Helena, Ascension and Tristan da Cunha SH Zimbabwe Denmark DK Lebanon LB Saint Kitsand Nevis KN Djibouti DJ Lesotho LS Saint Lucia LC								UM
Comporos KM Jersey JE Pitcalrn PN Uzbekistan Congo CG Jordan JO Poland PL Vanuatu Congo the Democratic Republic of the CD Kazakhstan KZ Portugal PT Venezuela, Bolivarian Republic of Costs Islands CK Kenya KE Puerto Rico PR Viet Nam Costa Rica CR Kiribati KI Qatar OA Virgin Islands, British Cote d'Ivoire ICote d'Ivoire CI Korea, Democratic People's Republic of KR Romania RO Virgin Island, U.S. Croatia HR Korea, Republic of KR Romania RO Wallis and Futuna Cuba CU Kuwait KW Russian Federation RU Western Sahara Curacao ICuracao CW Kyrgyzstan KG Rwanda RW Yemen Cyprus CY Lao People's Democratic Republic Czech Republic CZ Latvia LV Saint Helena, Ascension and Tristan da Cunha SH Zimbabwe Demmark DK Lebanon LB Saint Kittsand Nevis KN DJ Lesotho LS Saint Lucia LC LC Consequence CR SH Virgin Island, U.S. Czech Republic CL LC Cleschie CL Saint Kittsand Nevis KN DJ Lesotho LS Saint Kittsand Nevis LC Consequence CL LC Compus CL LC CV Lesotho LS Saint Lucia LC CL C								UY
Congo CG Jordan JO Poland PL Vanuatu Congo, the Democratic Republic of the Cook, tellands CD Kazakhstan KZ Portugal PT Venezuela, Bollvarian Republic of Reunion Republic Negative Negativ								
Congo, the Democratic Republic of the CD Kazakhstan KZ Portugal PT Venezuela, Bolivarian Republic of Cook Islands CK Kenya KE Puerto Rico PR Viet Nam Vict Nam Costa Rica CR Kiribati KI Qatar OA Virgin Islands, British Coted Vivoire CI Korea, Democratic People's Republic of KP Reunion Reunion RE Virgin Islands, U.S. Croatia HR Korea, Republic of KR Romania RO Wallis and Futuna Cuba CU Kuwait KW Russian Federation RU Western Sahara Curacao ICuracao CW Kyrgyzstan KG Rwanda RW Yemen Cyprus CY La People's Democratic Republic LA Saint Barthelemy, Saint BartheJemy BL Zambia Czech Republic CZ Latvia LV Saint Helena, Ascension and Tristan da Cunha SH Zimbabwe Demmark DK Lebanon LB Saint Kittsand Nevis KN Djibouti DJ Lesotho LS Saint Lucia LC								UZ
Cobic Islands CK Kenya KE Puerto Rico PR Viet Nam Costa Rica CR Kiribati Kiribati KI Qatar OA Virgin Islands, British Cote d'Ivoire (Cote d'Ivoire CI Korea, Democratic People's Republic of KP Reunion !Reunion RE Virgin Island, U.S. Croatia HR Korea, Republic of KR Romania RO Wallis and Futuna Cuba CU Kuwait KW Russian Federation RU Western Sahara Curacao (Curacao CW Kyrgyzstan KG Rwanda RW Yemen Cyprus CY Lao People's Democratic Republic LA Saint Barthelemy !Saint BartheJemy BL Zambia Czech Republic CZ Latvia LV Saint Helena. Ascension and Tristan da Cunha SH Zimbabwe Demmark DK Leastho LS Saint Kittsand Nevis KN Dijbout DJ Lesotho LS Saint Lucia LC								VU
Costa Rica CR Kiribat KI Qatar OA Virgin Islands, British Coted Tvoire ICoted "Voire Coted "Voire ICoted "KP Reunion !Reunion Re Virgin Island, U.S. Croatia HR Korea, Republic of KR Romania RO Wallis and Futuna Cuba CU Kuwait KW Russian Federation RU Western Sahara Curacao ICuracao CW Kyrgyztan KG Rwanda RW Yemen Cyprus CY Lao People's Democratic Republic LA Saint Barthelemy !Saint BartheJemy BL Zambia Czech Republic CZ Latvia LV Saint Helena, Ascension and Tristan da Cunha SH Zimbabwe Denmark DK Lebanon LB Saint Kittsand Nevis KN Djibouti DJ Lesotho LS Saint Lucia LC								VE
Cote d'Ivoire ICote d'Ivoire CI Korea, Democratic People's Republic of Croatia KP Reunion !Reunion RE Virgin Island, U.S. Croatia HR Korea, Republic of Cuba KR Romania RO Wallis and Futuna Cuba CU Kuwait KW Russian Federation RU Western Sahara Curacao (Curacao CW Kyrgyzstan KG Rwanda RW Yemen Cyprus CY Lao People's Democratic Republic LS Saint Barthelemy !Saint BartheJemy BL Zambia Czech Republic CZ Latvia LV Saint Helena, Ascension and Tristan da Cunha SH Zimbabwe Denmark DK Lebanon LB Saint Kittsand Nevis KN Djibouti DJ Lesotho LS Saint Lucia LC								VN
Croatia HR Korea, Republic of Cub KR Romania RO Wallis and Futuna Cuba CU Kuwait KW Russian Federation RU Western Sahara Curacao ICuracao CW Kyrgyzstan KG Rwanda RW Yemen Cyprus CY Lao People's Democratic Republic LA Saint Barthelemy !Saint BartheJemy BL Zambia Czech Republic CZ Latvia LV Saint Helena, Ascension and Tristan da Cunha SH Zimbabwe Denmark DK Lebanon LB Saint Kutsand Nevis KN Djibouti DJ Lesotho LS Saint Lucia LC								VG
Cuba CU Kuwait KW Russian Federation RU Western Sahara Curaca o Curaca o Cyprus CY Kyrgyzstan KG Rwanda RW Yemen Cyprus CY Lao People's Democratic Republic LA Saint Barthelemy !Saint BartheJemy BL Zambia Czech Republic CZ Latvia LV Saint Helena, Ascension and Tristan da Cunha SH Zimbabwe Denmark DK Lebanon LB Saint Kittsand Nevis KN Djibouti DJ Lesotho LS Saint Lucia LC								VI
Curacao ICuracao CW Kyrgyzstan KG Rwanda RW Yemen Cyprus CY Lao People's Democratic Republic LA Saint Barthelemy !Saint BartheJemy BL Zambia Czech Republic CZ Latvia LV Saint Helena, Ascension and Tristan da Cunha SH Zimbabwe Denmark DK Lebanon LB Saint Kittsand Nevis KN Djibouti DJ Lesotho LS Saint Lucia LC								WF
Cyprus CY Lao People's Democratic Republic LA Saint Barthelemy !Saint BartheJemy BL Zambia Czech Republic CZ Latvia LV Saint Helena, Ascension and Tristan da Cunha SH Zimbabwe Denmark DK Lebanon LB Saint Kittsand Nevis KN Djibouti DJ Lesotho LS Saint Lucia LC			Kuwait		Russian Federation			EH
Cyprus CY Lao People's Democratic Republic LA Saint Barthelemy !Saint BartheJemy BL Zambia Czech Republic CZ Latvia LV Saint Hellena, Ascension and Tristan da Cunha SH Zimbabwe Denmark DK Lebanon LB Saint Kittsand Nevis KN Djibouti DJ Lesotho LS Saint Lucia LC	Curacao ICuracao	CW	Kyrgyzstan	KG	Rwanda	RW	Yemen	YE
Czech Republic CZ Latvia LV Saint Helena, Ascension and Tristan da Cunha SH Zimbabwe Denmark DK Lebanon LB Saint Kitsand Nevis KN Djibouti DJ Lesotho LS Saint Lucia LC								ZM
Denmark DK Lebanon LB Saint Kittsand Nevis KN Djibouti DJ Lesotho LS Saint Lucia LC								ZW
Djibouti DJ Lesotho LS Saint Lucia LC							With resource of	
Dominica DM Liberta I P Soint Martin (Franch Part) MF	Dominica	DM	Liberia	LR	Saint Martin (French Part)	MF		



Know Your Client (KYC) Application Form (For Non-Individuals Only)





Application No. :

Please fill in ENGLISH and in BLOCK LETTERS	CVL		ind	ia Mutu	ai Fun		RN-6	491 ⁻	7 EU	IN -	E43	4563	3
A. Identity Details (please see guidelines overleaf)													
1. Name of Applicant (Please write complete name as per Certificate of Incorp	oration / Reg	gistration; I	eaving	one box	blank l	betweer	2 words	. Plea:	se do no	t abbr	eviate '	the Na	me).
2. Date of Incorporation ddd / mm / y y y y F	Place of Inco	orporation	۱ 📗										
R. Registration No. (e.g. CIN)		Date	of cor	nmence	ment (of busi	ness d	d] / <u>[</u> m	m	<u> </u>	y	у
☐ FPI Category I ☐ FPI Category II ☐ FPI Category III ☐ AOP	y Corporate Bank LLP		vernm	☐ Tr ent Body specify)			/ NGOs Governme			FI on		FII	
5. Permanent Account Number (PAN) (MANDATORY)			P	lease end	close a	duly at	tested co	py of	your P∆	N Car	.d		
3. Address Details (please see guidelines overleaf)													
. Address for Correspondence												1 1	
											_		
	+A										_		
City / Town / Village			4					Post	al Code				
State					Count	ry							
2. Contact Details													
Tel. (Off.) (ISD) (STD)		Te	l. (Res.)		(STI	/							
Mobile (ISD) (STD) E-Mail Id.			Fax	(ISD)	(STI))					_		
Proof of address to be provided by Applicant. Please submit A	NY ONE o	f the foll	owing	ı vəlid	docur	nonts	R tick (./) a	nainst 1	the d	ocum	ent at	tache
City / Town / Village								Post	al Code				
State					Count								
5. Proof of address to be provided by Applicant. Please submit Al ** Latest Telephone Bill (only Land Line) ** Latest Electricity Bill [Any other proof of address document (as listed overleaf). (Please sp. *Not more than 3 Months old. Validity/Expiry date of proof of address su	*Latest B pecify)	Bank Acco		atement									
C. Other Details (please see guidelines overleaf)													
I. Name, PAN, DIN/Aadhaar Number, residential address a (Please use the Annexure to fill in the details)	ind photo	ographs	of Pr	omote	ers/Pa	rtner	/Karta	/Tru	stees/	whol	e tim	ıe dir	ector
2. Any other information:													
DECLARATION													
We hereby declare that the details furnished above are true orrect to the best of my/our knowledge and belief and I/we unde o inform you of any changes therein, immediately. In case any o bove information is found to be false or untrue or misleadir nisrepresenting, I am/we are aware that I/we may be held liable for	of the ng or		AUT	GNAT HORI ON(S	SED								
lace:				211(3									
ate:													
FOR	OFFICI	E USE	ON	LY									
MC/Intermediary name OR code							Seal/Sta	mp of		ermed ff Nam		nould (contair
(Originals Verified) Self Certified Document copies received									Des	ignatio	on		
(Attested) True copies of documents received								Nar	ne of th	ne Org	ganizat	ion	

Signature Date

Deta	ils of Promoters/ Partner	Details of Promoters/ Partners/ Karta / Trustees and whole time	me directors formir	directors forming a part of Know Your Client (KYC) Application Form for Non-Individuals	KYC) Application I	orm for Non-Individuals
Name (Name of Applicant				PAN of the Applicant	
S. S.	PAN	Name	DIN (For Directors) / Aadhaar Number (For Others)	Residential / Registered Address	Relationship with Applicant (i.e. promoters, whole time directors etc.)	Photograph

Place for Intermediary Logo

Date [d | d | / [m | m | / [y | y | y | y |

Name & Signature of the Authorised Signatory(ies)

INSTRUCTIONS / CHECK LIST FOR FILLING KYC FORM

A. IMPORTANT POINTS:

- 1. 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.
- 6. 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/PIOCard/OCICard 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 amin 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:
 - 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.
 - 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.
- 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.
- 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 apostiled 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.)

- In case of transactions undertaken on behalf of Central Government and/or State Governmentand by officials appointed by Courts e.g. Official liquidator, Court receiver etc.
- 2. Investors residing in the state of Sikkim.
- $3. \quad \text{UN entities/multilateral agencies exempt from paying taxes/filing tax returns in India}.$
- 4. SIP of Mutual Funds upto Rs 50,000/- p.a.
- 5. In case of institutional clients, namely, FlIs, 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

Additional KYC Information & Details of Ultimate Beneficial Owner including Additional FATCA & CRS Information



Name of the	e										
Type of ad				Business Regist KRA database. In case of any	ered Office change, please app	roach KRA & n	otify the cha	nges"			
PAN		Date	of incorporation	D D M M Y Y	YY						
City of inco	rporation			Country of inco	rporation						
Entity Cons	titution Type (Please tick as appro	opriate) Partnership	Firm HUF	Private Limited Company	/ Public Limite	d Company [Society	_ AOP	/BOI [Trust	Liquidator
		☐ Limited Liab	ility Partnership	Artificial Juridical Person	Others			specify	/		
	k the applicable tax residen										
1. Is "Ent	ity" a tax resident of any co	untry other than India	☐ Yes ☐ No (I	f yes, please provide country/i	es in which the entity	is a resident fo	or tax purpos	ses and the a	ssociated	d Tax ID nu	mber below.)
	Country		Ta	ax Identification Numbe	r [%]	Ide	ntification	Type (TIN	or Other,	please spe	ecify)
	x Identification Number is not ava			number or Clobal Entity Idea	tification Number or (CIIN ete					
	ne Entity's Country of Incorp	71	. ,	*		,	mption co	de here]	
ADD	ITIONAL KYC INFORM/	ATION								J	
Gross Ann	ual Income (Rs.)	☐ Below 1 Lac	☐ 1 - 5 Lacs	5 - 10 Lacs	☐ 10 - 25	Lare	□ >25	Lacs - 1 Cr	nre		>1 Crore
	OR	Delow 1 Lac		0 - 10 Lacs	10-20	La03		La03 - 1 OI	010		7101010
	(Mandatory for Non-Individuals)			as on DDD	M M Y Y		ot older thar	n 1 year)			
Politically	Exposed Person (PEP) Status				·	☐ PEP		Related to P	EP	☐ Not	Applicable
	r involved in any of the mentione as appropriate)		gn exchange/ Mono y lending/ Pawning		g/ Gambling/ Lotte plicable	ry (Casinos, bet	ting syndicates	5)			
	efined as individuals who are or hautives of state owned corporations	ave been entrusted with pro	minent public function	<u> </u>	·	Governments, s	senior politici	ians, senior (Governme	ent/judicial/	military officers,
FAT	CA & CRS Declaration	(Please consult your p	orofessional tax advis	sor for further guidance on FAT	CA & CRS classifica	tion)					
	(to be filled by Financial Institutio			<u> </u>		,					
	(to be filled by Financial Institutio		S)								
We are a, Financial	institution ⁶	Note: If you do not	have a GIIN but vou	are sponsored by another enti	tv. please provide vo	ur sponsor's Gl	IIN above ar	nd indicate vo	ur spons	or's name l	pelow
(OR	Name of sponsoring e			,, p				T		
	orting NFE ⁷ as appropriate)										
GIIN not a	vailable (please tick as applicable)	☐ Applied for	☐ Not required	I to apply for - please spec	ify 2 digits sub-cat	egory ¹⁰		Not obta	ained - N	lon-partic	ipating FI
,	(please fill any one as appropriat	e "to be filled by NFFs other	r than Direct Reportir	na NFFs")							
1	Is the Entity a publicly traded are regularly traded on an establi	company¹(that is, a comp			cify any one stock ex	change on which	ch the stock	is regularly to	raded)		
2	Is the Entity a related entity ²	of a publicly traded com	pany (a company	Yes (If yes, please spec	ify name of the listed of	ompany and or	ne stock exch	nange on whic	ch the sto	ck is regula	rly traded)
	whose shares are regularly trade	d on an established securiti	es market)	Name of listed company							
				Nature of relation:	Subsidiary of th	e Listed Com	pany c	or 🗌 Co	ontrolled	by a Listed	Company
				Name of stock exchange							
3	Is the Entity an active ³ NFE			Yes							
				Nature of Business							
				Please specify the sub-categ	ory of Active NFE		(Mention c	ode-refer 2c	of Part D		
4	Is the Entity a passive ⁴ NFE			Yes							
				LALL CD :							11

UBO Declaration (Mandatory for all entities	es except, a Publicly	Fraded Compa	any or a related enti	ty of Pub	licly Tradeo	d Compa	ny)									
								□ Unin	cornorate	ed assoc	iation / h	ody of in	dividus	ıls 🗆 🗆)rivat	a Truct
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																
Please list below the details of controlling person(s), confirming ALL countries of tax residency / permanent residency / citizenship and ALL Tax Identification Numbers for EACH controlling person(s).																
(Please attach additional sheets if necessary)	.(-),			p		,									3	(-)
Owner-documented FFI's should provide FFI (Owner Reporting S	Statement a	and Auditor's Lett	er with	required	details	as menti	oned in I	Form W	BEN E	(Refer	3(vi) of p	art C)			
Details		UBO1					UBO2					l	JBO3			
Name																
PAN																
UBO Code (Refer 3(iv) (A) of Part C)																
Country of Tax residency*																
Tax ID No.%																
Tax ID Type																
Address				. _												
				- _						_						
	Zip			Zi	ip					Zip						
	State			S	tate _					Sta	ite _					
	Country			C	ountry _					Co	untry _					
Address Type	Residence	Registere	d office Busin	ess 🗌	Residen	ce R	egistered	office _	Busine	ess 🗌 F	Residence	ce Re	gistere	d office[Bu	sines
City of Birth		-														
Country of birth																
Occupation Type Service Business Others Service Business Others Service Business Others																
Nationality										_						
Father's Name																
Gender	☐ Male	Female	Others	$\exists \neg$	Male		emale	Othe	ers		/lale	Fe	male	Oth	ners	
Date of Birth	D D M	MY		Y D			VI Y	Y	Y	_ D	D	M M	Y	Y	Υ	Y
Percentage of Holding (%)^																
# Additional details to be filled by controlling persons s * To include US, where controlling person is a US citiz %In case Tax Identification Number is not available, k ^Attach valid documentary proof like Shareholding pa 'Refer 3(iii) of Part C ''Refer 3(iv) (A) of Part C	en or green card ho indly provide functio	lder nal equivaler	ıt			any cour	try other t	han India	:	'						
		FA	TCA - CRS To	erms a	and Co	nditio	าร									
FATCA - CRS Terms and Conditions The Central Board of Direct Taxes has notified Rules 114F to 114H, as part of the Income-tax Rules, 1962, which Rules require Indian financial institutions such as the Bank to seek additional personal, tax and beneficial owner information and certain certifications and documentation from all our account holders. In relevant cases, information will have to be reported to tax authorities/ appointed agencies. Towards compliance, we may also be required to provide information to any institutions such as withholding agents for the purpose of ensuring appropriate withholding from the account or any proceeds in relation thereto. Should there be any change in any information provided by you, please ensure you advise us promptly, i.e., within 30 days. Please note that you may receive more than one request for information if you have multiple relationships with PGIM India Mutual Fund or its group entities. Therefore, it is important that you respond to our request, even if you believe you have already supplied any previously requested information. If you have any questions about your tax residency, please contact your tax advisor. 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.																
CERTIFICATION																
/ We have understood the information requirencorrect, and complete. I / We also confirm that I / V												ided by m	ne / us	on this F	orm	is true
Name	ve nave redu and	unuci3(000	IIIEI AI CAG CR	0 1611118	and COI	iuiii0118	ociow att	a nereby	accepil	ine saille	,. 					
Designation																
Signatures			Sig	nature	S						Sigr	natures				
Date D D M M Y Y Y Y	Place															

PART C 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 it's income attributale 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
 - 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;

01

(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 theNFE 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;
- 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;
- O4 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:
- 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:
 - 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 theoref

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 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
- $\label{eq:continuous} \mbox{(iii) a withholding foreign partnership or withholding foreign trust;}$

(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

PART D FATCA Instructions & Definitions

- (5) Annuities
- (6) The excess of gains over losses from the sale or exchange of financial assets that gives rise to
- (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 entitythat 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 settl or, 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 alegalar rangement 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:
- ii. 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 institutionshall identify the beneficial owners of the client and take reasonable measures to verify the identity of such persons, through the identity of the settler 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 arrangementtrust-trustee
06	CP of legal arrangementtrust-protector
07	CP of legal arrangementtrust-beneficiary
08	CP of legal arrangementtrust-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:

- $(i) \quad \text{a corporation the stock of which is regularly traded on one or more established securities markets};\\$
- (ii) any corporation that is a member of the same expanded affiliated group, as defined in section 1471(e)(2) of the U.S. Internal Revenue Code, as a corporation described in clause (i);
- (iii) the United States or any wholly owned agency or instrumentality thereof;
- (iv) any State of the United States, any U.S. Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing;

- (v) any organization exempt from taxation under section 501(a) of the U.S. Internal Revenue Code or an
 individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code;
- (vi) any bank as defined in section 581 of the U.S. Internal Revenue Code;
- (vii) any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code;
- (viii) any regulated investment company as defined in section 851 of the U.S. Internal Revenue Code or any entity registered with the U.S. Securities and Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64);
- (ix) any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code;
- (x) any trust that is exempt from tax under section 664(c) of the U.S. Internal Revenue Code or that is described in section 4947(a)(1) of the U.S. Internal Revenue Code;
- (xi) a dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State:
- (xii) a broker as defined in section 6045(c) of the U.S. Internal Revenue Code; or
- (xiii) any tax-exempt trust under a plan that is described in section 403(b) or section 457(g) of the U.S.

(vi) Owner documented FFI

An FFI meets the following requirements:

- (a) The FFI is an FFI solely because it is an investment entity;
- (b) The FFI is not owned by or related to any FFI that is a depository institution, custodial institution, or specified insurance company;
- (c) The FFI does not maintain a financial account for any non participating FFI;
- (d) 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
- (e) 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)
В	The United States or any of its agencies or instrumentalities
С	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
Н	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	Abankas defined in section 581
K	Abroker
L	A trust exempt from tax under section 664 or described in section 4947(a)(1)
М	A tax exempt trust under a section 403(b) plan or section 457(g) plan