

# FATCA, CRS & ULTIMATE BENEFICIAL OWNERSHIP (UBO) SELF CERTIFICATION FORM FOR NON-INDIVIDUALS

(Please consult your professional tax advisor for further guidance on FATCA & CRS classification)  
 (For FATCA Instruction & Definitions, please visit <http://www.smctradeonline.com/download.aspx>)

## FATCA & CRS Declaration

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.)

| Sr. No. | Country | Tax Identification Number* | Identification Type (TIN or Other*, please specify) |
|---------|---------|----------------------------|---|
| 1.      |         |                            |   |
| 2.      |         |                            |   |
| 3.      |         |                            |   |

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

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

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

|  |  |
|--|--|
| 1. We are a,<br>Financial institution <input type="checkbox"/><br>(Refer Instruction 1 of Part C)<br>or<br>Direct reporting NFE <input type="checkbox"/><br>(Refer Instruction 3(vii) of Part C)<br>(please tick as appropriate) | GIIN <input style="width: 80%;" type="text"/><br><br><b>Note:</b> 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<br><br>Name of sponsoring entity _____<br><br><input type="checkbox"/> <b>Applied for</b> <input type="checkbox"/> Not obtained – Non-participating FI<br><input type="checkbox"/> Not required to apply for - please specify 2 digits sub-category <input style="width: 20px;" type="text"/> (Refer Instruction 1 A of Part C) |
| GIIN not available (please tick as applicable)   |  |

### 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) (Refer Instruction 2a of Part C)            | Yes <input type="checkbox"/> (If yes, please specify any one stock exchange on which the stock is regularly traded)<br>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) (Refer Instruction 2b of Part C) | Yes <input type="checkbox"/> (If yes, please specify name of the listed company and one stock exchange on which the stock is regularly traded)<br>Name of listed company _____<br>Nature of relation: <input type="checkbox"/> Subsidiary of the Listed Company or <input type="checkbox"/> Controlled by a Listed Company<br>Name of stock exchange _____ |
| 3. Is the Entity an active NFE (Refer Instruction 2c of Part C)   | Yes <input type="checkbox"/><br>Nature of Business _____<br>Please specify the sub-category of Active NFE <input type="checkbox"/> (Mention code – refer instruction 2c of Part C)   |
| 4. Is the Entity a passive NFE (Refer Instruction 3(ii) of Part C)  | Yes <input type="checkbox"/><br>Nature of Business _____   |

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

**Category** (Please tick applicable category):

|   |  |   |  |
|---|--|---|--|
| <input type="checkbox"/> Unincorporated association / body of individuals | <input type="checkbox"/> Unlisted Company        | <input type="checkbox"/> Partnership Firm | <input type="checkbox"/> Limited Liability Partnership Company |
| <input type="checkbox"/> Others (please specify _____)                    | <input type="checkbox"/> Public Charitable Trust | <input type="checkbox"/> Religious Trust  | <input type="checkbox"/> Private Trust                         |

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)  
 Owner-documented FFI's should provide FFI Owner Reporting Statement and Auditor's Letter with required details (Refer 3(vi) of Part C)

| Details  | UBO1   | UBO2   | UBO3   |
|--|--|--|--|
| Name of UBO  |  |  |  |
| UBO Code (Refer Instruction 3(iv) (A) of Part (C)) |  |  |  |
| Country of Tax residency*                          |  |  |  |
| PAN*   |  |  |  |
| Address  | Zip <input type="text"/><br>State: _____<br>Country: _____   | Zip <input type="text"/><br>State: _____<br>Country: _____   |  |
| Address Type                                       | <input type="checkbox"/> Residence <input type="checkbox"/> Business<br><input type="checkbox"/> Registered Office | <input type="checkbox"/> Residence <input type="checkbox"/> Business<br><input type="checkbox"/> Registered Office | <input type="checkbox"/> Residence <input type="checkbox"/> Business<br><input type="checkbox"/> Registered Office |
| Tax ID <sup>5</sup>                                |  |  |  |
| Tax ID Type  |  |  |  |
| City of Birth                                      |  |  |  |
| Country of Birth                                   |  |  |  |
| Occupation Type                                    | <input type="checkbox"/> Service <input type="checkbox"/> Business<br><input type="checkbox"/> Others _____        | <input type="checkbox"/> Service <input type="checkbox"/> Business<br><input type="checkbox"/> Others _____        | <input type="checkbox"/> Service <input type="checkbox"/> Business<br><input type="checkbox"/> Others _____        |
| Nationality  |  |  |  |
| Father's Name                                      |  |  |  |
| 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                      |
| Date of Birth                                      | DD/MM/YYYY   | DD/MM/YYYY   | DD/MM/YYYY   |
| Percentage of Holding (%) <sup>8</sup>             |  |  |  |

\* To include US, where controlling person is a US citizen or green card holder  
#If UBO is KYC compliant, KYC proof to be enclosed. Else PAN or any other valid identity proof must be attached. Position / Designation like Director / Settlor of Trust / Protector of Trust to be specified wherever applicable.  
%In case Tax Identification Number is not available, kindly provide functional equivalent  
\$Attach valid documentary proof like Shareholding pattern duly self attested by Authorized Signatory / Company Secretary

### 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 require Indian financial institutions to seek additional personal, tax and beneficial owner information and certain certifications and documentation from all our unit 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 us or our 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

I/We have read and understood the information requirements and the Terms and Conditions mentioned in this Form (read alongwith the FATCA & CRS Instructions) and hereby confirm that the information provided by me/us on this Form is true, correct and complete. I/We hereby agree and confirm to inform SMC for any modification to this information promptly. I/We further agree to abide by the provisions of the Scheme related documents inter alia provisions on 'Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards (CRS) on Automatic Exchange of Information (AEOI)'.

|             | First Authorised Signatory | Second Authorised Signatory             | Third Authorised Signatory              |
|-------------|----------------------------|---|---|
| Designation |                            |   |   |
| Signature   | (20)                       | (9) <input checked="" type="checkbox"/> | (9) <input checked="" type="checkbox"/> |