

## PART C: FATCA-CRS 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.

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

(ii) Custodial institution isan 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

a) The three financial years preceding the year in which determination is made; or b) The period during which the entity has been in existence, whichever is less.

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

(iii) Investment entity is any entity:

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

- (i) Trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instrumens; 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

b) The grossincome of which is primarily attributable to investing, reinvesting, or trading in financial assets, if the entity is managed by another entity that is a depository institution, a custodial institution, a specified insurance company, or an investment entity described above.

An entity is treated as primarily conducting as a business one or more of the 3 activities described above, or an entity's gross income is primarily attributable to investing, reinvesting, or trading in financial assets of the entity's gross income attributable to the relevant activities equals or exceeds 50 percent of the entity's gross income during the shorter of:

(i) the three-year period ending on 31 March of the year preceding the year in which the determination is made; or (ii) the period during which the entity has been in existence.

The term "Investment Entity" does not include an entity that is an active non-financial entity as per codes 03, 04, 05 and 06 - refer point 2c.) In case the entity confirms it is an FI and a tax resident outside India, an additional CRS declaration will need to be filled. Refer Annexure A

(iv) 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.

## 1A. FIs 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	Indian trust where the trustee is a reporting FI			
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 (if you select this category, please provideOwner Reporting Statement or an Auditor's Letter with required details as mentioned in Form W8 BEN E)			

## 2. Non-financial entity (NFE) – Any 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):

<ul> <li>financial year are assets that produce or are held for the production of passive income;</li> <li>The NFE is a Governmental Entity, an International Organization, a Central Bank , or an entity wholly owned by one or more of the foregoing;</li> <li>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 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 companie as capital assets for investment purposes;</li> <li>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;</li> <li>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 operation in a business other than that of a Financial Institution;</li> <li>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 service 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;</li> <li>Any NFE that fulfills all of the following requirements:         <ul> <li>It is established and operated in India exclusively for religious, charitable, scientific, artist</li></ul></li></ul>	Code	Sub-category					
<ul> <li>13</li> <li>Abdipatibility of the Section of PEE consist of Variating inversion is not the application of the section of a section of the s</li></ul>	01						
In the set of barreese even that the business of a favoral instantial, except that a rendy shall not barree to informed instantial instantial, except that a rendy shall not barree to informed instantial instantial, except that a rendy shall not barreese informed instantial instantial, except that a rendy shall not barreese informed instantial instantial except that a rendy shall not barreese informed instantial instantial except that a rendy shall not barreese informed instantial instantial except that a rendy shall not particle in the entities and that a 24 months which the latest to optimize of barreese instantial instantia.           00         The KEE is not a favoral instantian.         0 is instantial instantian except in the same the same of favoral instantian.           01         The KEE is not a favoral instantian.         0 is instantian except instantian.           01         The KEE is not a favoral instantian.         0 is instantian except instantian.           01         The KEE instantian instantian.         0 is instantian except instantian.           01         The KEE instantian instantian.         0 is instantian.         0 is instantian.           01         The KEE instantian except instantian.         0 is instantian.         0 is instantian.           01         The KEE instantian except instantian.         0 is instantian.         0 is instantian.           01         The KEE instantian except instantian.         0 is instantian.         0 is instantian.           01         The KEE instantian except instantian.         0 is instantian. <td>02</td> <td>The NFE is a Governmental Entity, an International Organization, a Central Bank , or an entity wholly owned by one or more of the foregoing;</td>	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;					
I resting provided that the KF shall not quark for the sequent after the date that is 24 months after the date of the initial organization of the KF.  I the KF control a Financial Isolation in the part by every and in the grantsee of liquidating is sequent as improvement of the KF.  I the KF control a Financial Isolation in the part by every impravations with to fit A fielded Database that are infrared institution, and date indicating including of advances of the part of the matter of the part of the par	03	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					
In a business there from that of a Francial protection and heading prasmatices with, or the Rational Pathies and not Friendal Halfulties, and notes into provide francing or hedging associations with, or the Rational Pathies is primarily engaged in a business other than that of a Francial methods.     The VEF that is not a francing or hedging associations with, or the Rational Pathies is primarily engaged in a business other than that of a Francial methods.     The Sectional organization, usiness sages, charactery for religious, charactery is primarily engaged in a business other than that of a Francial methods.     The sectional organization organization organization, again that or the Automation organization, or the Basine of the NEEs formation documents on the primary informed in the section or method or a population or bound or primarial in the social webler.     The applicable is of the NEEs bound or primary in the NEEs formation documents of the NEEs to basiness.     The applicable is of the NEEs bound or primary in the NEEs formation documents of the NEEs to basiness.     The applicable is or one of the section of the NEEs to basine or the NEEs formation documents of the NEEs to basine the NEEs to basine or the NEEs to basine that is a province or assets of the NEE to be definited in the social webler.     The applicable is used on the NEEs to basine or the NEEs formation documents of the NEEs to basine that is a population or or the origin on ganitation, or excites of the NEEs to basine that is a population or or the origin on ganitation, or excites of the NEEs to basine that is a population or the network is a government of the NEEs to basine the NEEs to the NEEs to basine the NEEs to basine the NEEs to basine the NEEs	04	The NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE shall not qualify for this exception after the date that is 24 months after the date of the initial organization of the NFE;					
In any string that is not a kinetic faith group of any such Related Fittiliss is primarly engaged in a business other than that of a Fiteindal issilitution;     Any FFF that this all of the faithering requirements;     It is explained approximation for the explained requirements;     It is explained approximation for the explained requirements;     It is explained approximation for the explained and operated in holds as explained of comments, bloch reprinted or operation, agriculture or bottlower of the explained and operated in holds at explained of the e	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;					
<ul> <li>Is established and operated in India exclusively for eligibic, charable, celentific, artistic, cultural, artistic, or educational purposes, or its established and operated in india at its a protein india at its and the approximation operated in india at its approximation of the NFE formation concurrents do not partiti any income or assessed of the NFE formation concurrents do not partiti any income or assessed in the NFE formation concurrents do not partiti any income or assessed in the NFE formation concurrents do not partiti any income or assessed in the NFE formation concurrents do not partiti any income or assessed in the savets be databut of a potentimental entity or there on operatiti organization, or eacher to the NFE formation concurrents equire that approximation or appointed programation, or eacher to the NFE formation concurrent equire that approximation or an policial subclusion thereof.</li> <li>Deplanation - For the purpose of this axin-clause, a feed to in clause 2266, and (ii) an investor Protection Fund efferted to in clause 2266, and (iii) an investor Protection Fund efferted to in clause 2266, and (iii) an investor Protection Fund efferted to in clause 2266, and (iii) an investor Protection Fund efferted to inclause 2266, and (iii) an investor Protection Fund efferted to inclause 2266, and (iii) an investor Protection Fund efferted to inclause 2266, and (iii) an investor Protection Fund efferted to inclause 2266, and (iii) an investor Protection Fund efferted to inclause 2266, and (iii) an investor Protection Fund efferted to inclause 2266, and (iii) an investor Protection Fund efferted to inclause 2266, and (iii) an investor Protection Fund efferted to inclause 2266, and (iii) an investor Protection Fund effe</li></ul>	06						
In the applicable laws of the NFE's country or tentory of residence or the NFE's formation documents require that, upon the NFE's liquication 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 tentory of residence or any policial subdivision thereof.           IV is a credit Guarantee Fund Trust for Small Inducties referred to in clause 228E; and it is asset or the NFE's formation and referred to in clause 228E; and it is asset or the NFE's formation and referred to in clause 228E; and it is asset or the NFE's formation for the Act;           Other definitions         In the Act;           Other definitions         In the Act;           On 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 ownershift in or another on "fnarcial entity including a publicly traded comportion or related entity of a publicly traded content, or another on "fnarcial entity including a publicly traded comportion or related entity of a publicly traded content, or another for the instance on any or fnarcial entity including a publicly traded comportion or related entity of a publicly traded comparison or related entity of a publicly traded comparison or distributed in the solita income for the interval of the instance or formation or publicly traded comparison or related entity of a publicly traded comparison or related entity of the interval of the instance or provide in the active conduct of a busineses conducted, at least in a passive NFE are liable to	07	<ul> <li>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;</li> <li>It is exempt from income tax in India;</li> <li>It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;</li> <li>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</li> </ul>					
(i) an Investor Protection Fund referred to in clause (23EC); (ii) an Investor Protection Fund referred to in clause (23EC), of section 10 of the Act; Differ definitions Differ definitions Differ definitions Differ definitions Picelated entity ( are entity as a related entity ( are only as a related entity) ( b) relative entity) ( c) relati		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 distribut-					
<ul> <li>a) Helated entity</li> <li>An entity is a 'related entity' of another entity (either entity controls the other entity, or the two entities are under common control For this purpose, control includes direct or indirect ownersh f more than 30% of the votes and value in an entity.</li> <li>a) Passive NFE for an assive MFE mans</li> <li>b) an investment entity defined in clause 1 (iii)(b) of these instructions which is not located in any of the jurisdictions specified by the Central Board of DirectTaxes in this behalt.</li> <li>c) ont 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 auropees)</li> <li>iii) Passive income</li> <li>iii) Passive income includes income by way of :</li> <li>1i) Dividends,</li> <li>2) Interest</li> <li>2) Interest</li> <li>3) Income equivalent to interest,</li> <li>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</li> <li>5) Annuites</li> <li>6) The excess of gains over losses from the sale or exchange of financial assets that gives rise to passive income</li> <li>7) De vocess of gains over losses from the sale or exchange of financial assets that gives rise to passive income</li> <li>7) The excess of gains over losses from the sale or exchange of financial assets that gives rise to passive income</li> <li>7) Passives as of a non-financial entity that regularly acts as a dealer in financial assets, any income from any transaction entered into in the ordinary course aurof below.</li> <li>10) Another Sand and the dealty of a non-financial entity that regularly acts as a dealer in financial assets, any income from any transaction entered into in the ordinary course are natural persons who exercise control over an entity and includes a baneficial owner under sub-rule (3) ofrule 9 of the Prevention of Money-Laundering (Maintenance exercise), and</li></ul>		<ul> <li>(I) an Investor Protection Fund referred to in clause (23EA);</li> <li>(II) a Credit Guarantee Fund Trust for Small Industries referred to in clause 23EB; and</li> <li>(III) an Investor Protection Fund referred to in clause (23EC),</li> </ul>					
<ul> <li>(i) Passive income</li> <li>(ii) Passive income includes income by way of :</li> <li>(i) Dicklonds,</li> <li>(j) Inderest</li> <li>(j) Income equivalent to interest,</li> <li>(k) Rentest 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</li> <li>(j) Annutities</li> <li>(j) The excess of gains over losses from the sale or exchange of financial assets that gives rise to passive income</li> <li>(j) The excess of gains over losses from transactions (including futures, forwards, options and similar transactions) in any financial assets,</li> <li>(j) The excess of gains over losses from transactions (including futures, forwards, options and similar transactions) in any financial assets,</li> <li>(j) The excess of gains over losses from transactions (including futures, forwards, options and similar transactions) in any financial assets,</li> <li>(j) The excess of gains over losses from transactions (including futures, forwards, options and similar transactions) in any financial assets,</li> <li>(j) Controlling persons</li> <li>(j) Announts received under cash value insurance contracts but passive income will not include, in case of a ron-financial entity that regularly acts as a dealer in financial assets, any income from any transaction entered into in the ordinary course such dealer's business as such a dealer.</li> <li>(ji) Controlling persons</li> <li>Controlling persons are natural persons who exercise control over an entityand includes a beneficial owner under sub-rule (j) ofrule 9 of the Prevention of Money-Laundering (Maintenance Records) Rules, 2005 In the case of a trust, the case of a legal arrangement other tha trust, control inver the trust. In the case of a legal arrangement other than a trust, controlling person means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person guine than individual are required to provide detaits ofBenefic</li></ul>	The term (a) any n (b) an in (c) not a	n passive NFE means on-financial entity which is not an active non-financial entity including a publicly traded corporation or related entity of a publicly traded company; or vestment entity defined in clause 1 (iii)(b) of these instructions which is not located in any of the jurisdictions specified by the Central Board of Direct Taxes in this behalf. 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					
The term passive income includes income by way of : 1) Dividends, 2) Interest 3) Income equivalent to interest, 4) Rents and royalties, other than rents and royalties derived in the active conduct of a business conducted, at least in part, by employees of the NFE 5) Annuties 6) The excess of gains over losses from the sale or exchange of financial assets that gives rise to passive income 7) The excess of gains over losses from the sale or exchange of financial assets that gives rise to passive income 8) Net neome from swaps 9) Net income fr							
<ul> <li><sup>4)</sup> Aents 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</li> <li><sup>5)</sup> Annuities</li> <li><sup>6)</sup> The excess of gains over losses from the sale or exchange of financial assets that gives rise to passive income</li> <li><sup>7)</sup> The excess of foreign currency gains over foreign currency losses</li> <li><sup>9)</sup> Net income from swaps</li> <li><sup>10)</sup> Amounts received under cash value insurance contracts</li> <li><sup>8)</sup> But passive income will not include, in case of a non-financial entity that regularly acts as a dealer in financial assets, any income from any transaction entered into in the ordinary course such dealer's business as such a dealer.</li> <li><sup>10)</sup> Controlling persons</li> <li><sup>20</sup> Controlling persons</li> <li><sup>20</sup> Controlling persons who exercise control over an entityand includes a beneficial owner sub-rule (3) ofrule 9 of the Prevention of Money-Laundering (Maintenance Records) Rules, 2005. In the case of a trust, the controlling person means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person series on identification of Beneficial Ownership issued vide RBI circular no. DBOD.AML.EC. No. 71/14.01.001/2012-13 dated January 18, 2013, persons(other than Individual are required to provide details ofBeneficial Ownership issued vide RBI circular no. DBOD.AML.EC. No. 71/14.01.001/2012-13 dated January 18, 2013, persons(other than Individual are required to provide details ofBeneficial Ownership where the juridical person is a company;</li> <li><sup>10</sup> More than 15% of the capital or profits of the juridical person, where the juridical person is a company;</li> <li><sup>10</sup> More than 15% of the capital or profits of the juridical person, where the juridical person is a nunicorporated association or body of individuals.</li> <li><sup>10</sup> More than 15% of the capital or profits of the juridical person, where the juridical person is a nunicorporated associat</li></ul>	The term (1) Divid (2) Intere	n passive income includes income by way of : ends, est					
Controlling persons are natural persons who exercise control over an entityand includes a beneficial owner under sub-rule (3) ofrule 9 of the Prevention of Money-Laundering (Maintenance Records) Rules, 2005. In the case of a trust, the controlling person means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust. In the case of a legal arrangement other than a trust, controlling person means persons in equivalent or similar positions. Pursuant to guidelines on identification of Beneficial Ownership issued vide RBI circular no. DBOD.AML.BC. No.71/14.01.001/2012-13 dated January 18, 2013, persons(other than Individual are required to provide details ofBeneficial Owner(s) ('BO'). Accordingly, the Beneficial Owner means'Natural Person', who, whether acting alone or together, or through one or more juridic berson, exercises control through ownership or who ultimately has a controlling ownership interest of / entitlements to: a. More than 10% ofshares or capital or profits of the juridical person, where the juridical person is a company; b. More than 15% of the capital or profits of the juridical person, where the juridical person is a nunincorporated association or body of individuals. d. Where the client is a trust, the financial institution shall identify the beneficial owners of the client and take reasonable measures to verify the identity ofsuch persons, through the identity the Author/Settlor/Grantor of the trust and the trustee, and the beneficiaries with 10% 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.	<ul> <li>(4) Rents</li> <li>(5) Annu</li> <li>(6) The e</li> <li>(7) The e</li> <li>(8) The e</li> </ul>	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					
vote -Where no natural person isidentified is the relevant natural person who holds the position of senior managing official	(10) Amo But pass	excess of gains over losses from the sale or exchange of financial assets that gives rise to passive income excess of gains over losses from transactions (including futures, forwards, options and similar transactions) in any financial assets, excess of foreign currency gains over foreign currency losses income from swaps bunts received under cash value insurance contracts sive income will not include, in case of a non-financial entity that regularly acts as a dealer in financial assets, any income from any transaction entered into in the ordinary course o					
	(10) Amo But pass such dea (iv) Controlli Records) exercisir Pursuan are requ person, a. More b. More c. More d. Where the Auth	<ul> <li>excess of gains over losses from the sale or exchange of financial assets that gives rise to passive income</li> <li>excess of gains over losses from transactions (including futures, forwards, options and similar transactions) in any financial assets,</li> <li>excess of foreign currency gains over foreign currency losses</li> <li>from from swaps</li> <li>punts received under cash value insurance contracts</li> <li>eive income will not include, in case of a non-financial entity that regularly acts as a dealer in financial assets, any income from any transaction entered into in the ordinary course or aler's business as such a dealer.</li> <li>folling persons</li> <li>ng persons are natural persons who exercise control over an entityand includes a beneficial owner under sub-rule (3) ofrule 9 of the Prevention of Money-Laundering (Maintenance o guides control over the trust. In the case of a legal arrangement other than a trust, controlling person means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural persor guidelines on identification of Beneficial Ownership issued vide RBI circular no. DBOD.AML.BC. No.71/14.01.001/2012-13 dated January 18, 2013, persons(other than Individuals ired to provide details offeneficial Ownership issued vide RBI circular no. DBOD.AML.BC. No.71/14.01.001/2012-13 dated January 18, 2013, persons(other than Individuals ired to provide details offeneficial Ownership or who ultimately has a controlling ownership interest of / entitlements to:</li> <li>than 10% ofshares or capital or profits of the juridical person, where the juridical person is a partnership; or</li> <li>than 15% of the capital or profits of the juridical person, where the juridical person is a nunincorporated association or body of individuals.</li> <li>the client is a trust, the financial institution shall identify the beneficial owners of the client and take reasonable measures to verify the identity of</li></ul>					

Type of Legal Entity	Controlling Person Type	Controlling Person Type Code	Permissible Value / Details
Partnership Firms / LLP	Owners / (Partners)	C01	C01 CP of legal person-ownership
	Senior Managing Officials	C03	C03 CP of legal person-senior managing official
Pvt. Ltd. / Public Ltd. Companies	Owners / (Partners)	C01	C01 CP of legal person-ownership
FVI. LIU. / FUDIIC LIU. COMPANIES	Senior Managing Officials	C03	C03 CP of legal person-senior managing official
Society	Members / Committee Members	C01	C01 CP of legal person-ownership
Society	Senior Managing Officials	C03	C03 CP of legal person-senior managing official
Association of Person	Owners / (Members)	C01	C01 CP of legal person-ownership
Association of reison	Others	C03	C03 CP of legal person-senior managing official
Trust	Trustee	C05	C05 CP of legal arrangement - trust - trustee
11 USL	Beneficiaries	C07	C07 CP of legal arrangement - trust - beneficiary
	Settler	C04	C04 CP of legal arrangement - trust - settlor
	Others	C08	C08 CP of legal arrangement - trust - other
Company US 8/25	Owners / Directors	C01	C01 CP of legal person-ownership
	Senior Managing officials	C03	C03 CP of legal person-senior managing official

	(A) Controlling Person Type:					
Code	Sub-category	Code	Sub-category			
C01	CP of legal person-ownership	C08	CP of legal arrangementtrust-other			
C02	CP of legal person-other means	C09	CP of legal arrangement—Other-settlor equivalent			
C03	CP of legal person-senior managing official	C10	CP of legal arrangement—Other-trustee equivalent			
C04	CP of legal arrangement-trust-settlor	C11	CP of legal arrangement—Other-protector equivalent			
C05	CP of legal arrangementtrust-trustee	C12	CP of legal arrangement—Other-beneficiary equivalent			
C06	CP of legal arrangementtrust-protector	C13	CP of legal arrangement—Other-other equivalent			
C07	CP of legal arrangementtrust-beneficiary	C14	Unknown			

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

(a) a corporation the stock of which is regularly traded on one or more established securities markets;

(b) 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); (c) the United States or any wholly owned agency or instrumentality thereof;

(d) 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; (e) 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 or an individual retirement plan as defined in section 7701(a)(37) 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

(f) any bank as defined in section 581 of the U.S. Internal Revenue Code;

(g) any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code;

(h) 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);

(i) any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code;

(i) 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 RevenueCode;

(k) a dealerin 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;

(I) a broker as defined in section 6045(c) of the U.S. Internal Revenue Code; or (m) any tax-exempt trust under a plan that is described in section 403(b) or section 457(g) of the U.S. Internal Revenue Code.

(vi) Owner documented FFI : An FFI meets the following requirements:

(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 nonparticipating FFI;

(D) The FFI provides the designated withholding agent with all of the documentation and agreesto 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 FFI, 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 previoussentence, 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 NFE means a NFE 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			
	A common trust fund as defined in section 584(a)			
J	A bank as defined in section 581			
K	A broker			
L	A trust exempt from tax under section 664 or described in section 4947(a)(1)			
М	A tax exempt trust under a section 403(b) plan or section 457(g) plan			