MARCELLUS

Global Equities Fund

(Application Form for Individual)

An open-ended Retail Scheme registered under the IFSCA FM regulations

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CHECKLIST FOR RESIDENT INDIVIDUALS

For Individual/ Joint holder/ Minor

Sr. No.	Description	Check Box
1.	**Documentation**	
For individual/ joint holders	Self-attested copies of identity proof & address proof of individual/ joint holders.	
	1.Copy of PAN Card (Mandatory)	☐
	2.Copy of Address Proof One OVD (Officially Valid Document) is required as Proof of Address (POA).	☐
	(If correspondence address and permanent address are different, then proof of address to be provided for both the addresses)	
For Minor	Age proof of minor (Birth certificate or school certificate) attested by the guardian	☐
	Copies of PAN Card & address proof of minor attested by guardian	☐
	Self-attested copy of PAN Card & address proof of guardian	☐
	Photograph of both minor and Guardian to be affixed in the Application Form	☐
Acceptable Address Proofs	Copy of Masked Aadhar Card or Passport or Driving License or copy of utility bill (not more than two months old), property/ municipal tax receipt, Post Office savings bank account statement or statement of a bank account, letter of allotment of accommodation from employer issued by State Government or Central Government departments, statutory or regulatory bodies, public sector undertakings scheduled commercial banks, financial institutions and listed companies and leave and license agreements with such employers allotting official accommodation	☐
Bank Details	Proof: Cancelled cheque leaf for registered bank/ bank statement (not more than 2 months old) **(should be personalized and bearing the name of the Investor)** Bank Details for International Bank Accounts should be as per any global Fund format capturing details for 3 segments. Beneficiary, Correspondent Bank, Intermediary Bank. Along with SWIFT.	☐

In case of joint Investors, please provide the KYC documents for each Investor and full signature and initial is to be done by each Investor. Documents to be signed by the Guardian on behalf of minor.

Who can certify (IPV/OSV) on documents?

- Regulated Entity (RE) under a financial sector regulator (e.g., IFSCA, SEBI, RBI).
- The Regulated Entity must have an existing relationship with the client and must have conducted Client Due Diligence independently.
- **Examples: Banks, Broker-Dealers, Investment Advisers, Wealth Managers.**
- **In-Person Verification (IPV/OSV) by FME i.e. Marcellus Sales team**
- **No certification (IPV/OSV) needed in case of Verified digital documents (e.g., Downloaded from Digi Locker / CKYC).**

***Important Note:**

Fully Filled and signed scanned forms and attested documents to be sent on gift.retail@marcellus.in and originals to be couriered to Kfin Technologies Limited, 4th Floor, 414, Hiranandani Signature Gift Road, Gift City, Palaj, Gandhinagar - 382355

****Not applicable for digital onboarding***

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CHANNEL PARTNER DETAILS

☐ DIRECT ☐ DISTRIBUTOR

INVESTMENT DETAILS

Class of Units	TER per annum
☐ Class A (Direct)	1.25% (one point two five percent)
☐ Class B (Regular)	2% (two percent)

Capital Committed in USD: _____ (Minimum USD 5000)

	Name	Code	Email Id	Mobile No
Distributor				
RM				

Mention Distributor details, if investing through a distributor.

GENERAL INFORMATION (Please ✓)

☐ Single ☐ Joint ☐ Minor

Name of the Sole/First Applicant (As per PAN)

Mr./Mrs./Ms.

Date of Birth D D M M Y Y Y Y Gender ☐ Male ☐ Female ☐ Other

Mother Name Father/Spouse Name

Marital Status ☐ Married ☐ Unmarried ☐ Others

PAN CKYC – KIN*

Name of the Guardian (In case of Minor)

Guardian relationship with Minor_____

Mr./Mrs./Ms.

Date of Birth D D M M Y Y Y Y Gender ☐ Male ☐ Female ☐ Other

PAN CKYC – KIN*

Name of the Second Applicant (As per PAN)

Relationship with First Holder ☐ Spouse ☐ Mother ☐ Father ☐ Son ☐ Daughter

Mr./Mrs./Ms.

Date of Birth D D M M Y Y Y Y Gender ☐ Male ☐ Female ☐ Other

Mother Name Father/Spouse Name

Marital Status ☐ Married ☐ Unmarried ☐ Others

PAN CKYC – KIN*

Name of the Third Applicant (As per PAN)

Relationship with First Holder ☐ Spouse ☐ Mother ☐ Father ☐ Son ☐ Daughter

Mr./Mrs./Ms.

Date of Birth D D M M Y Y Y Y Gender ☐ Male ☐ Female ☐ Other

Mother Name Father/Spouse Name

Marital Status ☐ Married ☐ Unmarried ☐ Others

PAN CKYC – KIN*

*KIN – KYC Identification Number is a 14-digit Identifier once your KYC details are registered with CKYC

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Mode of Operation (Please ✓) ☐ Single ☐ Joint ☐ Anyone or Survivor

CONTACT DETAILS

Applicant Details	First Applicant*	Second Applicant	Third Applicant
Mobile No.			
Email Id:			
Correspondence Address (With Pin Code)			
Permanent Address (With Pin Code) (Don't write if Same as Correspondence Address)			

KYC DETAILS

Categories	Sole/First Applicant/Guardian	Second Applicant	Third Applicant
Occupation	☐ Private Sector Service ☐ Agriculturist ☐ Public Sector Service ☐ Retired ☐ Government Service ☐ Housewife ☐ Business ☐ Student ☐ Professional ☐ Forex Dealer ☐ Others (Please specify) _____	☐ Private Sector Service ☐ Agriculturist ☐ Public Sector Service ☐ Retired ☐ Government Service ☐ Housewife ☐ Business ☐ Student ☐ Professional ☐ Forex Dealer ☐ Others (Please specify) _____	☐ Private Sector Service ☐ Agriculturist ☐ Public Sector Service ☐ Retired ☐ Government Service ☐ Housewife ☐ Business ☐ Student ☐ Professional ☐ Forex Dealer ☐ Others (Please specify) _____
Gross Annual Income	☐ Below $10,000 ☐ $10,000 to $50,000 ☐ $50,000 to $100,000 ☐ Above $100,000	☐ Below $10,000 ☐ $10,000 to $50,000 ☐ $50,000 to $100,000 ☐ Above $100,000	☐ Below $10,000 ☐ $10,000 to $50,000 ☐ $50,000 to $100,000 ☐ Above $100,000
PEP Disclosure	☐ Not a Politically Exposed Person ☐ Politically Exposed Person ☐ Related to Politically Exposed Person	☐ Not a Politically Exposed Person ☐ Politically Exposed Person ☐ Related to Politically Exposed Person	☐ Not a Politically Exposed Person ☐ Politically Exposed Person ☐ Related to Politically Exposed Person
Net Worth Amount in $			
Net Worth Date (Not older than 1 year)	D D M M Y Y Y Y	D D M M Y Y Y Y	D D M M Y Y Y Y
Source of Wealth			

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Foreign Account Tax Compliance Act (FATCA) & CRS Details

	Sole/First Applicant/Guardian	Second Applicant	Third Applicant
Country of Birth	☐ India ☐ Others* _____	☐ India ☐ Others* _____	☐ India ☐ Others* _____
Place of Birth			
Citizenship/ Nationality	☐ India ☐ Others* _____	☐ India ☐ Others* _____	☐ India ☐ Others* _____
Are you a tax resident of any country other than India	☐ No ☐ Yes If Yes Complete the Section below	☐ No ☐ Yes If Yes Complete the Section below	☐ No ☐ Yes If Yes Complete the Section below
US Person	☐ No ☐ Yes	☐ No ☐ Yes	☐ No ☐ Yes
Country of Tax Residency			
Tax Identification Number			
Identification Type (TIN or Other)			
If TIN is not available, please tick the reason A, B or C**	Reason: ☐ A ☐ B ☐ C	Reason: ☐ A ☐ B ☐ C	Reason: ☐ A ☐ B ☐ C

* Please Specify
** Reason A: The country where the Account Holder is liable to pay tax does not issue Tax Identification Numbers to its residents; Reason B: No TIN required (Select this reason only if the authorities of the respective country of tax residence do not require the TIN to be collected); Reason C: Others - Please state the reasons thereof.

I/We undertake and certify that the information provided above is correct and may be considered for FATCA/CRS regulatory submission. The above details shall supersede all other information provided in the KYC form and any other documents submitted to Marcellus Investment Managers Private Limited (IFSC Branch).

I/We acknowledge and confirm that the information provided above is true and correct to the best of my knowledge and belief. In case any of the above information is found to be false, untrue, misleading, or misrepresented, I am aware that I may be held liable for the same. I/We hereby authorise the Fund/FME to disclose, share, rely upon, remit, or use, in any form, mode, or manner, all or any of the information provided by me, including sharing with any Indian or foreign judicial authorities/agencies, Financial Intelligence Unit-India (FIU-IND), tax/revenue authorities in India or outside India, wherever legally required, and other investigation agencies without any obligation to inform me. Further, I/We authorise sharing of the information with other IFSCA/SEBI-registered intermediaries or any regulated entities registered with IFSCA/SEBI/RBI/IRDAI/PFRDA to facilitate submission/updates and for other relevant purposes. I/We also undertake to keep you informed in writing of any changes/modifications to the above information within 30 days and to provide any additional information as may be required by you, the Fund, or domestic/overseas regulators or tax authorities. I/We authorise the Fund/FME/RTA to provide relevant information to upstream payors to enable withholding, and to debit, close, or suspend my account(s) without any obligation to inform me. I/We confirm that I/We have read and understood the FATCA & CRS Terms and Conditions and hereby accept the same.

BANK ACCOUNT DETAILS

Attach copy of cheque leaf / Bank Statement / Bank Passbook (Not older than 2 months)

Account Number

Account Type ☐ Savings ☐ Current ☐ Foreign Currency Account

Name of Bank

Address _____ Branch _____

SWIFT Code / IBAN IFSC Code

*Swift code mandatory for overseas bank account

☐ In case of online payment mode, I/We understand that funds shall be held in collections account pending onboarding and shall not be invested until satisfactory completion of all regulatory and documentation requirements.

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NOMINATION DETAILS (Please tick the appropriate option) (Individuals are advised to avail of Nomination Facility, whether investing singly or jointly.

☐ I/We wish to nominate	☐ I/We do not wish to nominate I / We hereby confirm that I / We do not wish to appoint any nominee(s) for my units of retail fund held in my / our folio / demat account and understand the issues involved in non-appointment of nominee(s) and further are aware that in case of death of all the account holder(s), my / our legal heirs would need to submit all the requisite documents for claiming of assets held in my / our folio/ demat account which may also include documents issued by Court or other such competent authorty,based on the value of assets held in the folio.

Nomination Details	NOMINEE 1	NOMINEE 2	NOMINEE 3
Name of Nominee			
Nominee Percentage (%)			
Relationship with First Applicant			
Proof of Identity / PAN No.			
Nominee Address			
Nominee Email ID.			
Nominee Mobile No.			
Date of Birth			
Guardian Relationship with Nominee			
Name of Guardian (In case of Minor)			
Guardian Address			
Guardian Mobile Number			
Guardian PAN / Proof of Identity			
Guardian Date of Birth			
Guardian Email ID.			

- Share of nominee: if % is not specified, then the assets shall be distributed equally amongst all the nominees.
- Identity number: Provide only number: PAN or driving license or Aadhar (last 4 digits). Passport number (in case of NRI/OCI/ PIO). Copy of the document is not required.

DECLARATIONS AND SIGNATURE(S)

☐ I/We hereby declare that all information and particulars provided in this Application Form and accompanying documents are true, complete, and accurate. I/We undertake to promptly inform you of any changes to such information and to provide additional information or documentation as may be required from time to time by the FME, IFSCA, or any other regulatory authority.

I/We confirm that the investment is made at my/our sole discretion, from legitimate sources, and that the funds legally belong to me/us. I/We further confirm that no rebates, gifts, or inducements have been received, directly or indirectly, in connection with this investment. I/We understand that there is no assurance of returns in the Scheme.

I/We confirm that the investment complies with all applicable laws, including FEMA and relevant RBI regulations, and that I/we shall adhere to all reporting and disclosure requirements as may be prescribed from time to time.

I/We agree to furnish any information required for due diligence and acknowledge that failure to provide such information may result in rejection of the application, return of funds, or reporting to applicable authorities.

I/We authorize the FME and its authorised agents, intermediaries, and service providers to collect, use, process, share, and disclose my/our information, including with regulatory, statutory, judicial, or tax authorities (including FIU-IND), as required for compliance and operational purposes.

I/We agree to indemnify the FME and its associates against any losses arising from incorrect, incomplete, or delayed information provided by me/us.

I/We acknowledge that, in accordance with internal policies or procedure, I/we may be required to provide additional documentation, including in case of higher risk categorisation or enhanced due diligence. The FME reserves the right to inform the existing Distributor/Referral Agent of any request received from the investors which can directly or indirectly impact the distributors/referral agent.

I/We consent to the FME using my/our personal data for operational, reporting, and communication purposes, including sharing with affiliates and service providers, and for sending communications (including promotional communication, where consented).

I/We confirm that I/we have read, understood, and agree to the terms of the Offer Document, applicable regulations (including IFSCA regulations, AML laws, and other applicable laws), and shall comply with the same as a Unitholder.

☐ I hereby authorize the representatives of Marcellus Investment Managers Private Limited - IFSC Branch and its Associates - to contact me through any mode of communication. This will override registry on DND / DNDC , as the case may be. I/We confirm that the information provided in this form is true & accurate. I / We hereby authorise the Fund, FME and its Agents to disclose my / our details including investment details to my / our bank(s) / Fund's bank(s) and / or Distributor / Broker / Investment Advisor and to verify my / our bank details provided by me / us, or to disclose to such service providers as deemed necessary for conduct of business. I hereby declare that the FME / Scheme can provide my information to any institution / tax authorities / governmental body for the purpose of ensuring appropriate withholding from the account or any proceeds in relation thereto. I/We have read and understood the content of the KIM of the scheme. I have read and understood the terms, conditions, details, rules and regulations governing the scheme. I/We hereby declare that the amount invested in the scheme is through legitimate source only and does not involve designed for the purpose of the contravention of any Act, Rules, Regulations, Notifications or Directives of the provisions of the Income Tax Act, Anti Money Laundering Laws, Anti-Corruption Laws or any other applicable laws enacted by the Government of India from time to time. I/we have not received nor have been induced by any rebate or gifts, directly or indirectly in making this investment. I/We confirm that the funds invested in the Scheme, legally belong to me/us. I/We hereby authorize the FME, to redeem the funds invested in the Scheme, in favour of the applicant, at the applicable NAV prevailing on the date of such redemption and undertake such other action with such funds that may be required by the law.

☐ I/We confirm that the KYC information obtained from CKYC or any authorized registry is true, complete, and up to date, and that there are no changes thereto. I/We consent to the Fund relying on such information for verification and ongoing compliance and undertake to promptly notify any changes.

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First Applicant	Second Applicant	Third Applicant
Please affix Photograph	Please affix Photograph	Please affix Photograph
Sole/First Applicant/Guardian Signatures	Second Applicant Signatures	Third Applicant Signatures

Date | D | D | M | M | Y | Y | Y | Y |

Place

Instructions to Form

1. GENERAL INSTRUCTIONS

i. Please read the Key Information Memorandum and Offer document (OD) containing the terms of offer carefully before investing. In the OD your attention is particularly drawn to the risk factors of investing in the Scheme and also the sections "Targeted Investors" and "Important note on Anti Money Laundering, KYC & investor protection".

ii. Applications from restricted jurisdictions, Financial Action Task Force (FATF) declared Non-Compliance Countries or Territories (NCCTs) will not be accepted.

iii. All applicants are deemed to have accepted the terms subject to which the offer is being made and bind themselves to the terms upon signing the Common Application Form and tendering the payment.

iv. Common Application Form should be filled legibly in ENGLISH in BLOCK letters using Black or Dark Blue ink. Incomplete application forms are liable to be rejected. Please refer to the checklist at the end of the application form to ensure that the requisite details and documents have been provided in order to avoid unnecessary delays and / or rejection of your application.

v. Please strike out any section that is not applicable. Correction/Cancellation on any of the mandatory information should be countersigned by the investor.

2. APPLICANT INFORMATION

i. Name should be given in full without any abbreviations. Preferably write exactly as it appears in your Bank Account or as it appears in the incorporation document as the case may be.

ii. Name of the Contact Person, Email email address and Mobile No. should be mentioned in case of investments by Company, Body Corporate, Trust, Society, FII and other non-individual applicants.

iii. Please fill in all the fields to prevent rejection of your Application Form. Please refer to the checklist provided at the end of the Application Form to ensure that the necessary details and attachments are made available. The application complete in all respects along with the fund transfer instructions must be submitted to the nearest designated Investor Service Center/Collection Center. Applications which are incomplete, invalid in any respect or not accompanied by cheque or fund transfer instructions for the amount payable are liable to be rejected

iv. Some additional details are required for validating your identity for certain transactions / Communications. Hence please fill the parent's name in case of first applicant and date of birth of all unit holders.

v. Please provide email ID & Mobile Number, this will help us send investment / product related communication and resolve any queries more promptly.

vi. In the event the application has more than one investor and the mode of holding is not specified in the application form, the default option for holding would be considered to be "anyone or survivor".

3. EMAIL COMMUNICATION

For those unit holders who have provided an email address, the FME or its RTA will send the communication by email. Unit holders who receive email statements may download the documents after receiving email from the FME or its RTA. In case the Unit holder experiences any difficulty in accessing the electronically delivered documents, the Unit holder shall promptly advise the FME to enable the FME to make the delivery through alternate means. Failure to inform the FME of such difficulty within 24 hours after receiving the email will serve as a confirmation regarding the acceptance by the Unitholder of the account statement.

It is deemed that the Unit holder is aware of all security risks including possible third-party interception of the documents and contents of the documents becoming

7. PREVENTION OF MONEY LAUNDERING AND KNOW YOUR CUSTOMER (KYC) according to IFSCA AML, CFT and KYC Guidelines

The Investment Manager / Fund / Trustee shall comply with norms provided in International Financial Services Centres Authority (Anti Money Laundering, Counter-Terrorist Financing and Know Your Customer) Guidelines, along with the central regulations on AML, i.e., the Prevention of Money Laundering Act (PMLA) , other relevant regulation / act/ circular as may be applicable from time to time.

Regulated units registered with International Financial Services Centres Authority in GIFT city in India are required to adhere to the International Financial Services Centres Authority (Anti Money Laundering, Counter-Terrorist Financing and Know Your Customer) Guidelines, along with the central regulations on AML, i.e., the Prevention of Money Laundering Act (PMLA). The IFSCA Guidelines on AML provide that the regulated units operating in GIFT City ensure compliance requirements such as conducting AML Business Risk Assessment and developing adequate risk mitigation policies and procedures. It requires the units to perform KYC process and Customer risk profiling to identify customer risk and perform required Customer Due Diligence measures. The investor agrees to provide updated KYC information periodically or as requested, failing to which the FME reserves the right to restrict transactions.

Pursuant to PMLA guidelines, all intermediaries should formulate and implement a proper policy framework as per the guidelines on anti-money laundering measures, policy for acceptance of clients and also to adopt a Know Your Customer ("KYC") policy. The intermediaries may, according to their requirements, specify additional disclosures to be made by clients for the purpose of identifying, monitoring and reporting incidents of money laundering and suspicious transactions undertaken by clients.

The FME along with RTA ensures the overall client due diligence process is followed and that the amount invested by the unitholder is through legitimate sources only and does not involve and is not designated for the purpose of any contravention or evasion of the provisions of the any applicable law in force and also any laws enacted by the Government of India from time to time or any rules, regulations, notifications or directions issued there under.

The FME shall require the investors/ unitholders to produce reliable, independent source documents or produce such information as may be required from -time to time for verification of the details. The FME shall also, after application of appropriate due diligence measures, have absolute discretion to report any transactions to FIU-IND that it believes are suspicious in nature within the purview of the PML Laws.

The FME adopts a risk-based approach in accordance with IFSCA AML Guidelines and may undertake enhanced due diligence for high-risk clients, including Politically Exposed Persons (PEPs) and clients from high-risk jurisdictions. The investor shall be subject to screening against applicable sanctions lists, including UN, OFAC, and other relevant authorities. The FME reserves the right to request additional information, restrict transactions, or terminate the relationship where AML/KYC requirements are not satisfactorily met. The FME shall report suspicious transactions to FIU-IND in accordance with applicable laws without prior notice to the investor.

8. LEGAL ENTITY IDENTIFIER

RBI vide circular dated January 2021 on "Introduction of Legal Entity Identifier for

known to third parties. For ease of communication, the first applicant's own email ID and mobile number should be provided. Subsequent Account Statements/Newsletters / Annual Reports / Other statutory information/Disclosures (as permitted under IFSCA (FUND MANAGEMENT) REGULATIONS, 2025) will be sent to each Unit holder by e-mail. Investors are requested to provide their e-mail address for the same and this will also help us resolve your queries more promptly. Unitholders who have provided email id will be sent all communications/reports as mentioned above by email only and no physical communications will be sent. Any change in the e-mail address should be communicated to nearest designated Investor Services. FME/Registrars are not responsible for e-mail not reaching the investor and for all consequences thereof.

4. BANK ACCOUNT DETAILS

It is mandatory to attach cancelled original cheque / self-certified copy of blank cheque / self-certified Bank Statement / first page of the Bank Pass book (bearing account number and first unit holder name on the face of the cheque/ Bank Pass Book/ Bank Statement) is required as an incremental additional document in case of: a. Registration of the investor's Bank Mandate at the time of investment b. Subsequent change in the investor's Bank Mandate.

IFSCA Regulations have made it mandatory for investors to mention the Bank Name & address of branch and bank Account Number in their Investment application form in order to protect the interest of investors from fraudulent encashment of cheques. For registering multiple bank account, please fill separate Form for Registering/ Adding Multiple Bank Accounts. Individuals / non-individuals can register up to 5 bank accounts.

5. PAN / PAN EQUIVALENT TIN DETAILS

It is mandatory for all investors to quote their Permanent Account Number (PAN) or PAN equivalent Tax Identification Number (TIN) and submit self-certified copy of the PAN card issued by the Income Tax Department, respective of the amount of investment, while making an application for Purchase of Units. In case of joint holding, PAN details of all holders should be submitted. Applications without the aforesaid details are liable to be rejected without any reference to the investors. Central Board of Direct Taxes vide its gazette notification G.S.R 112 (E) dated February 12, 2020, inserted rule 114AAA in the Income Tax Rule, which made Aadhar linking mandatory with PAN for all PAN holders on or before September 30, 2021, or such extended timeline as may be prescribed in this regard, post which if PAN is not linked with Aadhar, then PAN of such person shall become inoperative immediately.

6. NOMINATION DETAILS

Applicants applying for Units singly/jointly can make a nomination at the time of initial investment or during subsequent investments.

I. The nomination can be made only by individuals applying for /holding units on their own singly or jointly. Non-individuals are not allowed to nominate. All holders will have to sign request for nomination or cancellation of nomination, even if the mode of holding is not joint.

II. A minor can be nominated and in that event, the name and address of the guardian of the minor nominee shall be provided by the Unit Holder. Nomination can also be made in Favor of the Central Government, State Government, a local authority, any person designated by virtue of his office.

III. A Non-Resident Indian can be a Nominee subject to the exchange control regulations in force, from time to time.

IV. Nomination in respect of the units stands rescinded upon the redemption/ transfer/ transmission of units.

V. Transmission of units in favour of a Nominee shall be a valid discharge by the Fund Management Entity (FME) against the legal heir.

VI. The cancellation of nomination can be made only by those individuals who hold units on their own behalf singly or jointly and who made the original nomination. On cancellation of the nomination, the nomination shall stand rescinded and the FME/ Fund/ Trustees shall not be under any obligation to transmit the units in favour of the Nominee.

VII. Nomination shall maintained at the folio / account level.

VIII. FME will not be able to process the request for redemption from a claimant in case of incompletion of the transmission of the units in Favor of the claimant. Please note, FME will process the request for transmission of units first and foremost if the required documents are in good order and on the receipt of the same, the redemption request will be processed.

IX. Nomination shall be mandatory for new folios/accounts opened by individuals especially with sole/single holding and no new folios/accounts for individuals in single holding shall be opened without nomination.

X. The applicant who does not wish to nominate must select "Wish to Opt-Out of Nomination", failing which the form shall be treated as incomplete and may be rejected at the discretion of the FME

Large Value Transactions in Centralized Payment Systems" decided to introduce the LEI system for all payment transactions of value INR 50 crores and above for Real Time Gross Settlement (RTGS) and National Electronic Funds Transfer (NEFT) from April 1, 2021. In view of the same it will be mandatory to include 20-digit Legal Entity Identifier (LEI) information while initiating any transaction of value INR 50 crore and above by entities (non-Individual) for purchase and redemption transaction.

9. BENEFICIAL OWNERSHIP DETAILS:

Under the IFSCA (Anti Money Laundering, Counter-Terrorist Financing and Know Your Customer) Guidelines, , every Regulated Entity (RE) which is licensed, recognized, registered by IFSCA and also to the Regulated Entities authorised by it are required to obtain sufficient information from their clients in order to identify and verify the persons who beneficially own or control the account.

All categories of investors except individuals, company listed on a stock exchange or majority owned subsidiary of such company, are requested to provide details about beneficial ownership in the Application Forms for all their investments. The FME reserves the right to reject applications/restrict further investments or seek additional information from investors who have not provided the requisite information on beneficial ownership. In the event of change in beneficial ownership, investors are requested to immediately update the details with the Fund/Registrar.

Beneficial ownership includes ownership, control, or influence, whether direct or indirect, including through voting rights or management control.

10. FATCA DETAILS:

FATCA and CRS requirements may require disclosure regarding your investment in the units of the Scheme. The Foreign Accounts Tax Compliance Act is a United States ("US") law aimed at prevention of tax evasion by US citizens and residents ("US Persons") through use of offshore accounts. The FATCA provisions were included in the Hiring Incentive to Restore Employment (HIRE) Act, enacted by the US legislature. FATCA is designed to increase compliance by US taxpayers and is intended to bolster efforts to prevent tax evasion by the US taxpayers with offshore investments.

The Government of India and the United States of America (USA) have reached an agreement in substance on the terms of an Inter-Governmental Agreement (IGA) to implement FATCA and India is now treated as having an IGA in effect from April 11, 2014. On similar lines the Organization of Economic Development (OECD) along with G-20 countries has released a 'Standard for Automatic Exchange of Financial Account Information in Tax Matters' commonly known as Common Reporting Standard ('CRS'). India is signatory to the Multilateral Competent Authority Agreement (MCAA) for the purposes of CRS. Under FATCA/CRS provisions, Financial Institutions are obligated to obtain information about the financial accounts maintained by investors and report to the local

Government/ notified tax authorities. In accordance with FATCA and CRS provisions, the FME is required to undertake due diligence process and identify foreign reportable accounts and collect such information / documentary evidences of the FATCA/CRS status of its investors / Unit holders and disclose such information (through its agents or service providers) as far as may be legally permitted about the holdings/ investment returns to US Internal Revenue Service (IRS)/any other foreign government or the Indian Tax Authorities, as the case may be for the purpose of onward transmission to the IRS/ any other foreign government pursuant to the new reporting regime under FATCA/CRS.

FATCA/CRS due diligence will be directed at each investor / Unit holder (including joint investor/Unitholder) and on being identified as a reportable person, all the folios will be reported. In case of folios with joint holders, the entire account value of the investment portfolio will be attributable under each such reportable person. An investor / Unit holder will therefore be required to comply with the request of the FME to furnish such information as and when sought by the FME for the FME to comply with the information reporting requirements stated in IGA/MCAA and circulars issued by IFSCA or by any regulatory authority in this regard. The information disclosed may include (but is not limited to) the identity of the investors/Unitholder(s) and their direct or indirect beneficiaries, beneficial owners and controlling persons. Investors / Unitholders should consult their own tax advisors regarding FATCA/ CRS requirements with respect to their own status.

The FME reserves the right to reject any application/ freeze any folio(s) held directly or beneficially for transactions in the event the applicant/Unitholder(s) fail to furnish or non-compliant with the relevant information and/or documentation in accordance with FATCA/CRS provisions and as requested by the FME