COMMON APPLICATION FORM

	IDBI mutual					соммом	APPLICATION FORM
	Distributor ARN	Sub Distributor	ARN Intern	al sub Code/Sol ID	Employee Co	ode EUIN	RIA Code ^{#/} PMRN
	mission shall be paid directly by the invest						
and payable	bscription amount is Rs. 10,000/- or more a to the distributor. Units will issued against	t the balance amount invest	sted.		-		
	invested in the scheme(s) of IDBI Mutual Fu under Direct Plan of all schemes of IDBI M					actions data feed/portfo	lio holdings/NAV etc. in respect of my/our
EUIN Decla	manager/sales person of the abo						or advice by the employee/relationship loyee/relationship manager/sales person
Signatu	First/Sole Application	nt/Guardian		Second Applican	nt		Third Applicant
	Please (√)		/ESTMENT	MICRO APPLIC	ATION	SIP APPLICATION	
	ING UNIT HOLDER INFORMATION					Folio No.	
-	n Folio No. & name of 1 st unit holder and p		ils]				
	ICANT'S PERSONAL DETAILS (MAN	IDATORY)				_	
Mode of h	olding (Please ✓) Single		Anyone or Survi	vor Join	t (Default option	is Anyone or Survivor fo	r Joint holding)
_	irst/Sole Applicant/Minor*						
PAN/ PEKRN		CKYC*				Date of Birth	D / M M / Y Y Y
Mobile No		Email				(Please ✓) □Se	elf 🗌 Family Member 🗌 Not Provided
		If Family Memi	per (Please speci	fy): 🗌 Spouse	Dependent I	Parent Depende	nt Children
Gender (P	lease ✓) 🗌 Male 🗌 Female	Other Legal I	Entity Identificat	tion(LEI)Code**			
(*) Proof A	ttached, (**) LEI is applicable for Non-Ind	ividual investor including	HUF, not applica	ble to individuals,minc	or & NRI investor		
Name of t	he Guardian#/contact person for non-inc	lividual					
PAN/PEKR	N			CKYC Id No.			
Nationality				Relationship with N	Minor Please (🗸) Mother [Father Legal Guardian
Mobile No		Email					
Proof of th	e Relationship with Minor (Please \checkmark)	Birth Certificate	School Certific	ate 🗌 Passport 🗌 Ot	ther	(Please Specify)	
* If the firs	t/sole applicant is a Minor, then please p	rovide details of Natural/L	egal Guardian. #	In case first applicant is	s a minor		
Name of S	econd Applicant						
	able for minor/Non Individual Investmen	t)					
PAN/PEKR	N			CKYC Id No.			
Mobile No		Email				(Please ✓) □ Se	elf 🗌 Family Member 🗌 Not Provided
		If Family Mem	per (Please speci	fy): Spouse	Dependent I	Parent Depende	nt Children
Name of T	hird Applicant						
(Not applic	able for minor/Non Individual Investmen	t)					
PAN/PEKR	N			CKYC Id No.			
Mobile No		Email				(Please ✓) □Se	elf 🗌 Family Member 🗌 Not Provided
		If Family Memi	per (Please speci	fy): 🗌 Spouse	Dependent I	Parent Depende	nt Children
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Tax Status (Please ✓)	(Applicable for First/Sole Applicant)	Resident Individual		_	_		inor Company/Body Corporate (Please Specify)
ent	Scheme Name:						Stamp, Signature & Date
dgm	Option:						
owlec slip							—
Acknowledgment slip	Received from Mr./Ms./M/s.						—
A	Cheque/DD No.:	Date :	Amount	ns			

3. COMMUNICATION (Please ✓ to Opt-in)

Visually challenged

All communications will be sent by default to the registered E-mail ID/Mobile No. In case you wish to receive physical communication (please 🗸 here)

Correspondence Address (Please provide full A	ddress)	Overseas Address (Mandatory for NRI/F	II Applicants)
HOUSE FL	AT NO.	HOU	ISE FLAT NO.
STREET AI	DDRESS	STRE	ET ADDRESS
CITY/TOWN	STATE	CITY/TOWN	STATE
COUNTRY	PIN CODE	COUNTRY	PIN CODE
Tel. No.			

4. KYC DETAILS (MANDATORY)

Occupation (Please	0
First Applicant	Private Sector Service Public Sector Government Service Business Professional Agriculturist Retired Housewife Student Other (Please Specify)
Second Applicant	Private Sector Service Public Sector Government Service Business Professional Agriculturist Retired Housewife Student Other (Please Specify)
Third Applicant	Private Sector Service Public Sector Government Service Business Professional Agriculturist Retired Housewife Student Other (Please Specify)

Gross Annual Income Details (Please ✓)

First Applicant/	Below 1 Lac 1-5 Lacs >5-10 Lacs >10-25 Lacs >25-1 Crore >1 Crore
Guardian	Net-worth in ₹ ^{(*} Net worth should not be older than 1 year) as on (date) D D / M M / Y Y Y Y (Not older than 1 year)
Second Applicant	Below 1 Lac 1-5 Lacs >5-10 Lacs >10-25 Lacs >25-1 Crore >1 Crore
	Net-worth in ₹ (* Net worth should not be older than 1 year) as on (date) D D / M M / Y Y Y Y (Not older than 1 year)
Third Applicant	Below 1 Lac 1-5 Lacs >5-10 Lacs >10-25 Lacs >25-1 Crore >1 Crore
Third Applicant	Net-worth in ₹ ^{[*} Net worth should not be older than 1 year] as on (date) D D / M M / Y Y Y Y (Not older than 1 year)

Politically Exposed Person (PEP) Status (Also applicable for authorised signatories/Promoters/Karta/Trustee/Whole time Directors) 🗌 I am PEP 🗌 I am Related to PEP 🗋 Not Applicable

Non-Individual Investors involved/providing any of the mentioned services Foreign Exchange/Money Changer Services Money Lending/Pawning Gaming/Gambling/Lottery/Casino Services None of the above

5. FATCA and CRS DETAILS For Individuals (Mandatory) (Non-Individuals are required to submit separate FATCA & CRS information (for non-individuals/Legal entity) and UBO Declaration Form available at www.idbimutual.co.in)

	First Applicant (including Minor)	Second Applicant/Guardian/POA	Third Applicant
Place of Birth			
Country of Birth			
Nationality	Indian U.S. Others, please specify	Indian U.S. Others, please specify	Indian U.S. Others, please specify
Tax Residence Address Type (as per KYC records)	Residential Registered Office Business	Residential Registered Office Business	Residential Registered Office Business
Are you a tax resident (i.e., are	Ves No	Yes No	Yes No
you assessed for Tax) in any other country outside India?	If 'YES', please fill below for ALL countries (other Green Card Holder/Tax Resident in the Respectiv	than India) in which you are a Resident for tax pu ve countries.	rposes i.e., where you are a Citizen/Resident/
Country of Tax Residency	(1) (2) (3)	(1) (2) (3)	(1) (2) (3)
Tax Identification Number OR Functional Equivalent	(1) (2) (3)	(1) (2) (3)	(1) (2) (3)
Identification Type (TIN of other, Please specify)	(1) (2) (3)	(1) (2) (3)	(1) (2) (3)
If TIN is not available, please tick the reason A, B, or C (as defined below)	1 2 3 A B C A B C A A B C	1 2 3 	1 2 3
	e Account Holder is liable to pay tax does not issue		N to be collected).

Reason C \rightarrow Others; please state the reason thereof



4th Floor, IDBI Tower, WTC Complex, Cuffe Parade, Colaba, Mumbai - 400005. Tollfree: 1800-419-4324 • Website: <u>www.idbimutual.co.in</u> Tel: (022) 66442800 • Fax: 66442801 Email: <u>contactus@idbimutual.co.in</u>

REGISTRAR & TRANSFER AGENTS

KFin Technologies Private Limited SEBI Registration Number: INR00000221 Unit: IDBI Mutual Fund, Selenium Tower B, Plot Nos. 31 & 32 Financial District, Nanakramguda, Serilingampally Mandal, Hyderabad - 500 032, India Email: idbimf.customercare@kfintech.com

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First/Sole Applicant/Guardian	Second Applicant	Third Applicant

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Application form for registration of Systematic Investment Plan (SIP), Systematic Transfer Plan (STP) and

Systematic Withdrawal Plan (SWP) Internal sub Code/Sol ID Employee Code EUIN Serial No./Date, Time & Stamp Sub Distributor ARN ARN ARN Upfront commission shall be paid directly by the investor to the AMFI registered Distributors based on the investors' assessment of various factors including the service rendered by the distributor. In case purchase/subscription amount is Rs. 10,000/- or more and the investor's Distributor has opted to receive "Transaction Charges" the same are deductable as applicable from the purchase/subscription amount and payable to the distributor. Units will issued against the balance amount invested. "I/We, have invested in the scheme(s) of IDBI Mutual Fund under Direct Plan. I/We hereby give my/our consent to share/provide the transactions data feed/portfolio holdings/NAV etc. in respect of my/our investments under Direct Plan of all schemes of IDBI Mutual Fund, to the above mentioned SEBI Registered Investment Adviser:" I/We hereby confirm that the EUIN box has been intentionally left blank by me/us as this transaction is executed without any interaction or advice by the employee/ EUIN relationship manager/sales person of the above distributor/sub broker or notwithstanding the advice of in-appropriateness, if any, provided by the employee/ Declaration relationship manager/sales person of the distributor/sub broker. Signatures SIP WITHOUT CHEQUE SIP WITH CHEQUE Please (√) 1. Investor and Investment details. Please ✓ wherever applicable Sole/First Investor Name (as appearing in ID proof) PAN No. Folio No. (For Existing Investor) Scheme Name: Plan: Regular Direct Option: Growth Income Distribution cum Capital Withdrawal (IDCW) Mode of IDCW: Payout of IDCW Re-investment of IDCW Transfer of IDCW 2. Systematic Investment Plan (SIP). Each SIP Amount (Rs.) Frequency : \Box Daily (Only for IDBI Ultra Short Term Fund)^/ \Box Monthly/ \Box Quarterly SIP Frequency Date: 1st/ 5th/ 10th/ 15th/ 20th/ 25th of the month (1st month of the quarter for quarterly frequency) D M Y Y Y Y Or No. of installments ____ То From _ or ____ perpetual. ^The minimum investment per day is Rs. 500/- for a minimum of 30 installments continuously for all business days 3. Systematic Transfer Plan (STP) Source Scheme Plan Option Target Scheme_ Plan Option Each STP Amount (Rs.) Frequency: Weekly (1st business day of the week) Monthly Quarterly Date: 1st/ 5th/ 10th/ 15th/ 20th/ 25th of the month/quarter Enrolment Start End or No. of installments 4. Systematic Withdrawal Plan (SWP) Each SWP Amount (Rs.) Enrolment Start 2 5 2 End 5 or No. of installments 5. Declaration I/We hereby, declare that the particulars given above are correct and express my willingness to make payments referred above through participation in National Automated Clearing House (NACH)/Auto Debit. If the transaction is delayed or not effected at all for reasons of incomplete or incorrect information I/We would not hold IDBI Mutual Fund/IDBI Asset Management Ltd responsible. I/We will also inform IDBI Mutual Fund about any changes in my bank account. I/We have read and agreed to the terms and conditions mentioned overleaf. This is to inform that I/We have registered for Auto Debit Facility and that my payment towards my investment in IDBI Mutual Fund shall be made from my/our bank account registered with IDBI Mutual Fund. I/We authorize IDBI Mutual Fund/IDBI Asset Management Ltd/representative of IDBI Asset Management Ltd carrying this Form to debit my bank account as per instructions given above. (j) IDBI mutual UMRN Date tick (√) Sponsor Bank Code Utility Code CREATE ∇ SB/CA/CC/SB-NRE/SB-NRO/Other **IDBI** Mutual Fund to debit (tick√) I/We hereby authorize X MODIFY CANCEL X Bank A/c Number or MICR With Bank IESC 13 ₹ an amount of Rupees 14 FREQUENCY ⊠ Mthly ⊠ Qtly ⊠ H-Yrly ⊠ Yrly As & When presented 15 DEBIT TYPE ⊠ Fixed Amount Maximum Amount 10 Mobile Reference-1 17 Reference-2 E-Mail ID I agree for the debit of mandate processing charges by the bank whom I am authorizing to debit my account as per latest schedule of charges of the bank. 20 PERIOD From Signature as per Bank Record То Or Until Cancelled 22

This is to confirm that the declaration has been carefully read, understood & made by me/us. I am authorizing the User entity/Corporate to debit my account, based on the instructions as agreed and signed by me. I have understood that I am authorized to cancel/amend this mandate by appropriately communicating the cancellation/amendment request to the User entity / corporate or the bank where I have authorized debit.



Details of Ultimate Beneficial Owner

(For Non Individual)

IDBI Asset Management Limited

CIN: U65100MH20 Registered Office: I Corporate Office: 4 Tel: (022) 6644280	IDBI T Ith Flo	owe	er, V IDBI	VTC I To	wer,	Ŵ	тс	Com	nple	ex, C	uffe	e Para	ade	, Mu	mt	bai	- 40	0 0	05.	oim	utua	al.co	.in																								
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		CKYC & KRA KYC Form	() IDBI mutual
Know Your Client Application Form (For (Please fill the form in English an Fields marked with '*' are mandato	nd in BLOCK Letters)	Application New Type* Update KYC Number* KYC Type* Normal (PAN is mandatory) PAN Exemption	
1. Identity Details (Please re	efer instruction A at the e	nd)	
PAN	Prefix	Please enclose a duly attested copy of your PAN Card FirstName Middle Name	LastName
Name* (same as ID proof) Maiden Name (If any*) Father / Spouse Name*			
Mother Name*			
Date of Birth*			Photo
Gender*	☐ M- Male	🗌 F- Female 🛛 T-Transgende	r
Marital Status*	Married	Unmarried Others	
Citizenship*	IN- Indian	Others – Country	Country Code
Residential Status*	Resident Individual	Non Resident Indian	
Occupation Type*	Foreign National	Person of Indian Origin	
Occupation Type*	S-Service Priv O-Others Prov		Housewife Student Signature/
	B-Business	X-Not Categorised	Thumb Impression
• • • •	•	or if PAN card copy not provided) (Please refer instruction C ty [Pol] needs to be submitted)	& K at the end)
A- Passport Number		Passport Expiry	Date
B- Voter ID Card			
D- Driving Licence		Driving Licence	Expiry Date D D - M M - Y Y Y Y
E- Aadhaar Card			
F- NREGA Job Card			
Z- Others (any docume	nt notified by the centr	al government)	ion Number
3. Proof of Address (PoA)*			
3.1 Current / Permanent	/ Overseas Address Deta	ils (Please see instruction D at the end)	
Address			
Line 1*			
Line 2			/ Town / Village*
Line 3 District*	7		
State/UT*		Country*	Country Code as per ISO 3166
51	esidential / Business _of the following Proof o	☐ Residential ☐ Business ☐ f Address [PoA] needs to be submitted)	Registered Office Unspecified
Passport Number		Passport Expiry	
□ Voter ID Card			
Driving Licence		Driving Licence	Expiry Date D D - M M - Y Y Y
🗌 Aadhaar Card			
NREGA Job Card			
Others (any document	notified by the central g	overnment)	ion Number
3.2 Correspondence / Lo	cal Address Details* (Ple	ase see instruction E at the end)	
	nent / Overseas Addre	s details (In case of multiple correspondence / local addresses, please	fill 'Annexure A1', Submit relevant documentary proof)
Line 1*			
Line 2			
Line 3			/ Town / Village*
District*	Zi	o / Post Code* State/UT C	
State/UT*		Country*	Country Code as per ISO 3166
		Version 1.6	Page

4. Contact Details (All comm	unications v	vill be sent on prov	<i>v</i> ided Mobile no. / Ema	il-ID) (Please refer instruction F at	the end)
Email ID Mobile					
		Tel. (Off		Tel. (Res)	
5. FATCA/CRS Information (Tick if Appli	icable)	Residence for Tax Pu	urposes in Jurisdiction(s) Outside	India (Please refer instruction B at the end)
Additional Details Required Country of Jurisdiction of R		ory only if above	option (5) is ticked)	Country Code of Jurisdiction o	f Residence as per ISO 3166
Tax Identification Number of		ent (If issued by in	urisdiction)*		
Place / City of Birth*			Country of Birth	*	Country Code as per ISO 3166
Address					
Line 2				+ + + + + + + + + + + + + + + + + + + +	
Line 3				City / 7	Fown / Village*
District*		Zin / Po	ost Code*		
				State/UT Cod	
State/UT*	(Optional) ((please refer instru	Country*	case of additional related persons	Country Code as per ISO 3166
_		of Related Persor	, ,	of Related Person (if available*)	
					tative
	Prefix	First N	Ũ	Middle Name	Last Name
Name*					
	•		vided, below details of sec	. ,	
Certified copy of <u>any one</u> of the			()	d)	
A- Passport Number	e ionowing P		needs to be submitted)	Passport Expiry Da	
B- Voter ID Card					
C- PAN Card					
D- Driving Licence				Driving Licence Ex	
E- Aadhaar Card					
F- NREGA Job Card					
Z- Others (any document	notified by	y the central gove	ernment)	Identification	Number
7. Remarks (If any)					
therein, immediately. In case any of the liable for it. I hereby declare that I a legislation or any notifications/directions. I hereby consent to receiving informat Date:	he above inform am not making ons issued by an tion from Centra	nation is found to be fals this application for the ny governmental or statu	se or untrue or misleading or purpose of contravention of itory authority from time to time		eld
9. Attestation / For Office Us	-				
Documents Received		•	<i>(</i>))		
		ut by (Refer Instructi	ion I)		titution Details
Date	— M M			Name	
Emp. Name				Code	
Emp. Code				Emp. Branch	
Emp. Designation					
					institution Stamp]
In-Person Verificatio	n (IPV) Carri	ied Out by (Refer Ins	struction J)		titution Details
	M			Name	
Emp. Name				Code	
Emp. Code				Emp. Branch	
Emp. Designation					
					institution Stamp]

Version 1.6

() IDBI mutual

Details of FATCA & CRS information

4th Floor, IDBI Tower, WTC Complex, Cuffe Parade, Colaba, Mumbai - 400 021 | Website: www.idbimutual.co.in

For non-individuals/legal entity

Na	ne of the entity
Тур	e of address given at KRA Residential or Business Residential Business Registered Office
PA	Date of Incorporation D J M J Y Y Y
Cit	of Incorporation
Со	ntry of Incorporation
Ple	se tick the applicable tax resident declaration
	s "Entity" a tax resident of any country other than India Yes No , please provide country/ies in which the entity is a resident for tax purposes and the associated Tax ID number Below)
	Country Tax Identification Number [%] Identification Type (TIN or Other, Please specify)
	ase Tax Identification Number is not available, kindly provide its functional equivalent.
	se TIN or its functional equivalent is not available, please provide Company Identification number or Global Entity Identification Number or GIIN, etc.
	ase the Entity's Country of Incorporation/Tax residence is U.S. but Entity is not a Specified U.S. Person, mention Entity's not a specified U.S. Person, mention Entity's not a specified be specified be
	e refer to para 3(vii) Exemption code for U.S. persons under Part D of FATCA Instructions & Definitions
	FATCA & CRS Declaration (Please consult your professional tax advisor for further guidance on FATCA & CRS classification)
PA	T A (to be filled by Financial Institutions or Direct Reporting NFEs)
	We are a, Global Intermediary Identification Number (GIIN)
	Financial institution ³
	Note : If you do not have GIIN but you are sponsored by another entity, please provide your sponsor's GIIN above and indicate your sponsor's name below
	(please tick as appropriate) Name of Sponsoring Entity
	GIIN not available (please tick as applicable) Applied for
	If the entity is a financial institution, Not required to apply for - please specify 2 digits sub-category ¹⁰ Not obtained - Non-participating FI
PAI	B (Please fill any one as appropriate "to be filled by NFE other than Direct Reporting NFEs")
1.	Is the Entity a publicly traded company (that is, a company whose Yes (If yes, please specify any one stock exchange on which the stock is regularly traded)
	shares are regularly traded on an established securities market) Name of stock exchange No
2.	Is the Entity a related entity of a publicly traded company (a Yes (if yes, please specify name of the listed company and one stock exchange on which the stock is regularly traded)
	company whose shares are regularly traded on an established Name of listed company
	securities market) No 🗌 Nature of relation 🗆 Subsidiary of the Listed Company or 🗔 Controlled by a Listed Company
- -	Name of stock exchange
3.	Is the Entity an <i>active</i> ¹ Non-financial entity (NFE) Yes No No Nature of Business
	Please specify the sub-category of active NFE (Mention code - refer 2c of Part D)

Yes (If yes, please fill UBO declaration in the next section)

Nature of Business _

¹Refer 2 of Part D | ²Refer 3(ii) of Part D | ³Refer 1(i) of Part D | ⁴Refer 3(vi) of Part D

4. Is the Entity an *passive*² NFE NO

# If passive NFE, please provide below additional details for e	ach of Controlling person. (Please attached	l additional sheets if necessary)
Name and PAN/Any other Identification Number (PAN, Aadhar, Passport, Election ID, Govt. ID, Driving License, NREGA Job Card, Others) City of Birth - Country of Birth	Occupation Type - Service, Business, Others Nationality Father's Name - Mandatory if PAN is not available	DOB - Date of Birth Gender - Male, Female, Other
1. Name & PAN	Occupation Type	DOB D D M M Y Y Y Y
City of Birth	Nationality	Gender Male Female
Country of Birth	Father's Name	Others
2. Name & PAN	Occupation Type	DOB D D M M Y Y Y Y
City of Birth	Nationality	Gender Male Female
Country of Birth	Father's Name	Others
3. Name & PAN	Occupation Type	DOB D D M M Y Y Y Y
City of Birth	Nationality	Gender Male Female
Country of Birth	Father's Name	Others
 # Additional details to be filled by controlling persons with tax residency/perm * To include US, where controlling person is a US citizen or green card holder % In case Tax Identification Number is not available, kindly provide functional e 		r than India;
The Central Board of Direct Taxes has notified Rules 114F to 114H, as part of the Inco tax and beneficial ownder information and certain certifications and doucmentation		

agencies. Towards compliance, we may also be required to provide information to any institutions such as withholding agents for the purpose of ensuring appropriate withholding from the account or any proceeds in relation thereto.

Should there be any change in any information provided by you, please ensure you advise us promptly, i.e., within 30 days.

If any controlling person of the entity is a US citizen or resident or green card holder, please include United States in the foreign country information field along with the US Tax Identification Number. *It is mandatory to supply a TIN or functional equivalent if the country in which you are tax resident issues such identifiers. If no TIN is yet available or has not yet been issued, please provide an explanation and attach this to the form.

Part C : Certification

I/We have understood the information requirements of this Form (read along with the FATCA & CRS Instructions) and hereby confirm that the information provided by me/us on this Form is true, correct, and complete. I/We also confirm that I/We have read and understood the FATCA & CRS Terms and Conditions below and hereby accept the same.

Date	•
Duic	

Name																				
Designation																				
]					

Signature	Signature	Signature

PART D FATCA Instructions & Definitions

(Note: The Guidance Note/notification issued by the CBDT shall prevail in respect to interpretation of the terms specified in the form)

- 1. (i) 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.
 - (ii) Depository Institution : is an entity that accepts deposits in the ordinary course of banking or similar business.
 - (iii) Custodial Institution is an entity that holds as a substantial portion of its business, financial assets for the account of others and where it's income attributable to holding financial assets and related financial services equals or exceeds 20 percent of the entity's gross income during the shorter of -
 - (i) The three financial years preceding the year in which determination is made; or
 - (ii) The period during which the entity has been in existence, whichever is less.

(iv) 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 a customer
 - (i) Trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading; or Individual and collective portfolio management; or
 - (ii) Investing, administering or managing funds, money or financial asset or money on behalf of other persons;

Or

(b) The gross income of which is primarily attributable to investing, reinvesting, or trading in financial assets, if the entity is managed by another entity that is a depository institution, a custodial institution, a specified insurance company, or an investment entity described above. An entity is treated as primarily conducting as a business one or more of the 3 activities described above, or an entity's gross income is primarily attributable to investing, reinvesting, or trading in financial assets of the entity's gross income attributable to the relevant activities equals or exceeds 50 percent of the entity's gross income during the shorter of :

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

The term "Investment Entity" does not include an entity that is an active non-financial entity as per codes 04, 05, 06 and 07 - refer point 2c.)

- (v) 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.
- (vi) FI not required to apply for GIIN : Refer Rule 114F(5) of Income Tax Rules, 1962 for the conditions to be satisfied as "non-reporting financial institution and Guidance issued by CBDT in this regard.

A. Re	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	Trust					
09	Non-registering local banks					
10	FFI with only Low-Value Accounts					
11	Sponsored investment entity and controlled foreign corporation					
12	Sponsored, Closely Held Investment Vehicle					