

ANTI MONEY LAUNDERING POLICY & PROCEDURES

1. Introduction

Parliament of India enacted Prevention of Money Laundering Act, 2002 (PMLA) to prevent money-laundering and to provide for confiscation of property derived from, or involved in, money-laundering and for matters connected therewith or incidental thereto. The provisions of PMLA came into force on 01st July 2005. Section 12 of PMLA, inter-alia, requires all intermediaries associated with securities market and registered under section 12 of the Securities and Exchange Board of India Act, 1992 to maintain a record of all transactions, the nature and value of which has been prescribed under the rules notified under the PMLA. Pursuant to this, Securities and Exchange Board of India (SEBI) issued Guidelines on Anti Money Laundering Standards and various circulars from time to time to implement the provisions of PMLA in the securities market and to prevent and impede money-laundering and combat financing of terrorism. Asit C. Mehta Investment Intermediates Ltd (hereinafter referred to as 'ACMIIL' or 'the Company'), hereby adopts and bring into effect this **Anti Money Laundering Policy & Procedures** (AML Policy & Procedures) in accordance with the provisions of PMLA and the rules made thereunder, SEBI Guidelines and Circulars issued from time to time on this subject. The policy applies not only to money laundering, but also to terrorist financing. All references to money-laundering in this policy, company policies and procedures and standards include terrorist financing as appropriate.

2. Policy

The Company shall endeavor at all times to comply, in letter and spirit, with the provisions of all relevant laws, rules, regulations, guidelines and circulars issued by regulatory authorities in relation to anti-money laundering and the Company's policies & procedures. To these ends the Company shall:

Self-Certification for Entities (non-individuals who are not listed/ not an Indian Financial Institution)

To,
Asit C. Mehta Investment Intermediates Ltd.
Nucleus House, Saki-Vihar road,
Andheri (E), Mumbai- 400 072.

I/we hereby declare that

Part I

A. Is the account holder a Government body/International Organization/listed company on recognized stock exchange	Yes/ No
If "No", then proceed to point B	
If "yes" please specify name of stock exchange, if you are listed company and proceed to sign the declaration	
B. Is the account holder a (Entity/Financial Institution) tax resident of any country other than India	Yes/No
If "yes", then please fill of FATCA/ CRS Self certification Form If "No", proceed to point C	
C. Is the account holder an Indian Financial Institution	Yes/ No
If "yes", please provide your GIIN, if any	
If "No", proceed to point D	
D. Are the Substantial owners or controlling persons in the entity or chain of ownership resident for tax purpose in any country outside India or not an Indian citizen	Yes/No
If "yes", (then please fill FATCA/ CRS self -certification form). If "No", proceed to sign the declaration	

Customer Declaration

() Under penalty of perjury, I/we certify that:

1. The applicant is:

- (i) An applicant taxable as a US person under the laws of the United States of America ("U.S.") or any state or political subdivision thereof or therein, including the District to Columbia or any other states of the U.S.,
- (ii) An estate the income of which is subject to U.S. federal income tax regardless of the source thereof. (This clause is applicable only if the account holder is identified as a US person)

2. The applicant is an applicant taxable as a tax resident under the laws of country outside India.

- (ii) I/We understand that the <Broker/DP> is relying on this information for the purpose of determining the status of the applicant named above in compliance with FATCA/CRS. The <Broker/DP> is not able to offer any tax advice on FATCA/CRS or its impact on the applicant. I/we shall seek advice from professional tax advisor for any tax questions.
- (iii) I/We agree to submit a new form within 30 days if any information or certification on this form becomes incorrect.
- (iv) I/We agree that as may be required by domestic regulators/tax authorities the <Broker/DP> may also be required to report, reportable details to CBDT or close or suspend my account.
- (v) I/We certify that I/we provide the information on this form and to the best of my/our knowledge and belief the certification is true, correct, and complete including the taxpayer identification number of the applicant.

Signature (as per MOP)	
Names and designation of Signatories	
Name of Account Holder	
Date	
PAN Number of Account Holder	

Part II

Self-Certification Form (Entity) for Foreign Account Tax Compliance Act ("FATCA") and Common Reporting Standards (CRS)

Section 1: Entity information

Name of Entity	
Customer id (if existing)	
Entity Constitution Type (Refer Appendix 2)	
Entity Identification type (Refer Appendix 2)	T G C E O
Entity Identification No (based on entity identification type)	
Entity Identification issuing country	
Country of Residence for tax purpose	

Section 2: Classification of Non-Financial entities I/We (on behalf of the entity) certify that the entity is:

a) An entity incorporated and taxable in US (Specified US person)	Yes/No
If "Yes", please provide your U.S. Taxpayer Identification Number (TIN)	
b) An entity incorporated and taxable outside of India (other than US)	Yes/No
If "Yes", please provide your TIN or its functional equivalent	
Provide your TIN issuing country	
Please provide the following additional details if you are not a Specified US Person	
FATCA / CRS classification for Non financial entities (NFFE)	
Active NFFE	Yes/No
Passive NFFE without any controlling Person	Yes/No
Passive NFFE with Controlling Person(s)	US/ Others
Direct Reporting NFFE (Choose this if any entity	Yes/No
has registered itself for direct reporting for FATCA and thus <Broker/DP> is not required to do the reporting)	
Please provide GIIN number	

has registered itself for direct reporting for FATCA and thus <Broker/DP> is not required to do the reporting)	
Please provide GIIN number	

Section 3: Classification of financial institutions (including Banks) I/We (on behalf of the entity) certify that the entity is

a. An entity is a U.S. financial institution	Yes/No
If “Yes”, (i) Please provide your Taxpayer Identification Number (TIN)	
Please provide GIIN, if	
If “No”, please tick one of the following boxes below:	
FATCA classification	Please provide the Global Intermediary Identification number (GIIN) or other information where
Reporting Foreign Financial Institution in a Model 1 applicable Inter-Governmental Agreement (“IGA”) Jurisdiction	
Reporting Foreign Financial Institution in a Model 2 IGA Jurisdiction	
Participating FFI in a Non-IGA Jurisdiction	
Non-reporting FI	
Non-Participating FI	
Owner -Documented FI with specified US owners	

Section 4: Controlling person declaration

If you are classified as “Passive NFFE with Controlling Person(s)” or “Owner documented FFI” or “Specified US person”, please provide the following details:

Name of controlling person	Correspondence Address	Country of residence for tax purpose	TIN	TIN issuing Country	Controlling person Type

Details	Controlling person 1	Controlling person 2	Controlling person 3	Controlling person 4	Controlling person 5
Identification Type (Refer Appendix 2)					
Identification Number					
Occupation Type (Refer Appendix 2)					
Occupation					

Birth Date					
Nationality					
Country of Birth					

Section 5: Declaration

(i) Under penalty of perjury, I/we certify that:

1. The number shown on this form is the correct taxpayer identification number of the applicant, and
2. The applicant is (i) an applicant taxable as a US person under the laws of the United States of America ("U.S.") or any state or political subdivision thereof or therein, including the District of Columbia or any other states of the U.S., (ii) an estate the income of which is subject to U.S. federal income tax regardless of the source thereof, or
3. The applicant is an applicant taxable as a tax resident under the laws of country outside India.

(ii) I/We understand that the <Broker/DP> is relying on this information for the purpose of determining the status of the applicant named above in compliance with CRS/FATCA. The <Broker/DP> is not able to offer any tax advice on CRS or FATCA or its impact on the applicant. I/we shall seek advice from professional tax advisor for any tax questions.

(iii) I/We agree to submit a new form within 30 days if any information or certification on this form gets changed.

(iv) I/ We agree as may be required by /Regulatory authorities, <Broker/DP> shall be required to comply to report, reportable details to CBDT or close or suspend my account.

(v) I/We certify that I/we provide the information on this form and to the best of my/our knowledge and belief the certification is true, correct and complete including the tax payer identification number of the applicant.

I/We hereby confirm that details provided are accurate, correct and complete

Signature (as per MOP)	
Names and designation of Signatories	
Name of Account Holder	
Date	
PAN Number of Account Holder	

(Company Seal, if applicable, to be affixed)

Self-Certification for Entities (non-individuals who are not listed/ not an Indian Financial Institution)

To,
Asit C. Mehta Investment Intermediates Ltd.
Nucleus House, Saki-Vihar road,
Andheri (E), Mumbai- 400 072.

I/we hereby declare that

- The account holder is not a Government body/International Organization/ listed company on recognized stock exchange
- The account holder is not tax resident of any country other than India
- The account holder is not an Indian Financial Institution as defined under Rule 114F(3) of the Income Tax Rules, 1962 as amended
- The substantial owners or controlling persons in the entity or chain of ownership is/are
 - o not resident for tax purpose in any country outside India
 - o are Indian citizen(s)

Under penalty of perjury, I/we further certify that:

- I/We understand that the <Broker/D>P is relying on this information for the purpose of determining the status of the applicant named above in compliance with FATCA/CRS. The
- <Broker/DP> is not able to offer any tax advice on FATCA/CRS or its impact on the applicant. I/we shall seek advice from professional tax advisor for any tax questions.
- I/We agree to submit a new form within 30 days if any information or certification on this form becomes incorrect.
- I/We agree that as may be required by domestic regulators/tax authorities the <Broker/DP may also be required to report, reportable details to CBDT or close or suspend my account.
- I/We certify that I/we provide the information on this form and to the best of my/our knowledge and belief the certification is true, correct, and complete including the taxpayer identification number of the applicant.

Signature (as per MOP)	
Names and designation of Signatories	
Name of Account Holder	
Date	
PAN Number of Account Holder	