

[See rule 274]

**Report from an accountant to be furnished for the purpose of section 9(12) [Schedule I: Paragraph 1(4)]
regarding fulfilment of certain conditions by an eligible investment fund**

Part A: Particulars of the Fund Manager								
1.	Name:						<i>(refer Note 1)</i>	
2.	Address:						<i>(refer Note 2)</i>	
3.	Permanent Account Number (PAN):						<i>(refer Note 3)</i>	
4.	Nature of business or activities of the fund manager:							
5.	E-mail Id:							
6.	Contact Number:						Country Code	Number
Part B: Other Information								
7.	Status:						<i>(refer Note 4)</i>	
8.	Residential Status:						<i>(refer Note 5)</i>	
9.	Tax Year:							
10.	Details of SEBI registration:							
	(i)	Regulation under which registered:						
	(ii)	Registration Number and Date:						
	(iii)	Foreign portfolio investor category, if applicable:						
11.	Whether Fund Manager and Fund are related in terms of provision under section 162:						Yes/No	
12.	Aggregate value of remuneration received from the eligible fund/funds as per books of account:							
13.	List of eligible investment funds for whom the fund manager has undertaken the fund management activity, with the following details:							
	Sl. No.	Name of the Offshore Fund	Country of the residence of the fund	Whether the fund manager is an employee of the fund (Yes/No)	Whether the fund manager is a connected person of the fund (Yes/ No)	The amount of profit accruing or arising, during the tax year to the fund from the activities carried out through the fund manager	The amount out of (F) to which the fund manager along with its connected persons is, directly or indirectly, entitled to	
	A	B	C	D	E	F	G	
	1.							
	2.	<i>(Repeat, if required)</i>						

14.	Particulars of remuneration received in respect of each eligible investment fund and each activity undertaken (if such activity is separately remunerated):					
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	Sl. No.	Name of the fund for which the fund management activity has been undertaken	Address of the fund	Description of the activity	Total amount received or receivable in respect of the activity	
					As per books of account	As computed by the fund manager having regard to the amount prescribed in this behalf
	A	B	C	D	E	F
	1.					
	2.	<i>(Repeat, if required)</i>				

15.	Particulars in respect of any other transaction undertaken by the fund manager with/on behalf of the eligible investment fund:						
	Sl. No.	Name of the eligible investment fund with which the transaction has been entered or to whom services have been rendered	Address of the eligible investment fund	Description of the transaction/nature of service	Amount paid / received or payable / receivable on account of such transaction / service		Method used for determining the arm's length price (see section 165)
					As per books of account	As computed by the fund manager having regard to the arm's length price	
	A	B	C	D	E	F	G
		1.					
	2.	<i>(Repeat, if required)</i>					

I have examined the accounts and records of _____
 (name and address of the fund manager with PAN) relating the fund management activity and other transactions or services rendered by the fund manager to the eligible investment fund/funds during the tax year ending on 31st March.

2. In my opinion proper information and documents as are prescribed have been kept by the fund manager in respect of fund management activity and other transactions or services rendered by the fund manager to the fund/funds so far as appears from my examination of the records of the fund manager.

3. The particulars required to be furnished for the purpose of section 9(12) [Schedule I: Paragraph 1(4)] are given in Part A and B. In my opinion and to the best of my/our information and according to the explanations given to me the particulars given in Part A and B are true and correct.

Place:

Signature:

Date:

Name of the accountant:

Designation:

Membership Number:

UDIN, if any:

Name of the Proprietorship/Firm:

Firm Registration Number:

Notes:

1. The name shall include full name of the Fund Manager.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. Fill person status as below: —

(I)	Individual
(II)	Hindu undivided family
(III)	Company
(IV)	Firm
(V)	Association of Persons or Body of individuals, whether incorporated or not
(VI)	Local authority
(VII)	Artificial Juridical Person
(VIII)	Government
(IX)	Trust
(X)	Limited Liability Partnership

4. Fill residential status as below: —

(I)	Resident
(II)	Non-resident

(III)	Resident but Not Ordinarily Resident
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5. Where the region is a specified territory, the same is to be mentioned.
6. This form is to be signed and verified by the person competent to verify the return of income under section 265.
7. Some of the information in the form would be pre-filled to the extent possible.
8. The amount mentioned in this form is to be filled in rupees unless stated otherwise.

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