

## Important Note

This is in connection to the Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standard (CRS) reporting requirements as applicable.

Rule 238 to 240 of Income-tax Rules, 2026 (erstwhile Rules 114F to 114H of the Indian Income-tax Rules, 1962) requires Reporting Financial Institutions to report certain personal, financial and beneficial owner information of its account holders/ contributors with the Indian tax authorities.

We also attract your attention to the following:

1. As per Rule 9B of Prevention of Money Laundering (Maintenance of Records) Rules, 2005, in case there is any updation/modification in the details already submitted by the account holder / contributor to the reporting entities, then in such case, the account holder / contributor must submit updated details to the concerned reporting entities within 30 days from such updation. Hence, we request you to promptly intimate us within 30 days of any updation / modification in the details already submitted by you to the Fund.
2. As per Section 455(2) and (3) of Income-tax Act, 2025 (erstwhile Section 271FAA of the Income-tax Act, 1961), a penalty of Rs. 5,000 may be imposed on a Reporting Financial Institution (RFI) for furnishing inaccurate data in the statement of reportable accounts in prescribed form wherein such inaccuracy is due to false or inaccurate information submitted by the account holder. Such a penalty imposed on the RFI may be recovered from the account holder or retained out of any money that may be in the possession of or may come to it from every such reportable account holder. Hence, the Fund reserves the right to recover the penalty, if any imposed on the Fund due to inaccurate information provided by you.



**NJ Asset Management Private Limited (IFSC Branch)**

IFSC Registration: IFSCA-SEZ/73/2024-SEZ

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