



RESERVE BANK OF INDIA

Mumbai - 400 001

---

RBI/2017-18/194

A.P (DIR Series) Circular No.30

June 07, 2018

To

All Category – I Authorised Dealer Banks

Madam/Sir

**Foreign Investment in India -Reporting in Single Master Form**

As announced in the [First Bi-monthly Monetary Policy Review dated April 5, 2018](#), Reserve Bank, with the objective of integrating the extant reporting structures of various types of foreign investment in India, will introduce a Single Master Form (SMF). The SMF would be filed online.

2. SMF would provide a facility for reporting total foreign investment in an Indian entity {as defined in [Foreign Exchange Management \(Transfer or issue of security by a person resident outside India\) Regulations 2017, dated November 7, 2017](#)}, as also investment by persons resident outside India in an Investment Vehicle.

3. Prior to the implementation of the SMF, Reserve Bank would provide an interface to the Indian entities, to input the data on total foreign investment in a specified format. The interface will be available on RBI website <https://firms.rbi.org.in> from June 28, 2018 to July 12, 2018. Indian entities not complying with this pre-requisite will not be able to receive foreign investment (including indirect foreign investment) and will be non-compliant with Foreign Exchange Management Act, 1999 and regulations made thereunder.

4. The entities may be in readiness with the requirements to be provided in the [Entity Master](#) at Annex 1. The format of the [SMF](#) is at Annex 2. The final form, when hosted, will be available in the Master Direction-Reporting under FEMA, 1999.

5. AD Category-I banks may bring the contents of this circular to the notice of their customers / constituents concerned.

6. The directions contained in this circular have been issued under sections 10(4) and 11(1) of the Foreign Exchange Management Act (FEMA), 1999 (42 of 1999) and are without prejudice to permissions / approvals, if any, required under any other law.

Yours faithfully,

(Shekhar Bhatnagar)  
Chief General Manager in Charge

**Master form**

**1. Entity Master – Company/Limited Liability Partnership/Startup**

*(To be filled up by the company /LLP/start-ups which have foreign investment in them, within the time period and manner as stipulated by RBI )*

1.1 Whether

Company                  Limited Liability Partnership                  Start-up

Corporate Identity Number (CIN) /LLP Identification number (LLPIN)  <i>(21 digits)</i>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
--	--

Name of the company/LLP  <i>(as appearing in the certificate of incorporation )</i>  Date of incorporation	
--	--

Permanent Account Number (PAN)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
--------------------------------	--

Registration number, if any, as allotted by RBI ( in case of FDI received by the company/LLP earlier)	
Whether the company/LLP is under investigation by Directorate of Enforcement/CBI or any other investigative agency for violation of FEMA, 1999	Yes  No

	<b>Particulars</b>	<b>(In Block Letters)</b>
	<p>Address of the Registered Office</p> <p>Pincode:</p> <p>State:</p> <p>District:</p> <p>City:</p> <p>Telephone/ Mobile No:</p> <p>Fax:</p> <p>E-mail:</p> <p>Listed/Unlisted</p>	

### 1.2 Business Activity Details

	Main Business Activity *	
	<p>NIC Code ( as per 2008 format)</p> <p>Description :</p> <p><i>(as defined in the National Identification Code(NIC) 2008)</i></p> <p>Brownfield /Greenfield</p>	

*(\* In case the company is engaged in more than one activity, the applicant may mention the main business activity of the company, ensuring that all its activities are in compliance with extant regulations)*

**1.3 Foreign Portfolio Investment as on \_\_\_\_\_(date)**

Investor type	No of shares (on a fully diluted basis)	Percentage Holding
FPI		
NRI		
Others		
<b>Total</b>		

**1.4 Foreign investment in company/ LLP**

Paid up capital (on a fully diluted basis) of the company /total capital contribution in an LLP \_\_\_\_\_ and face value of the shares \_\_\_\_\_ as on \_\_\_\_\_ (date)

Particulars	Number	Percentage
<b>Number of equity shares (on fully diluted basis) other than Foreign Portfolio investment</b>  Or <b>Capital contribution/profit shares (if LLP)</b>  <b>(A)</b>		
<b>Foreign Portfolio Investment (B)</b>		
<b>Indirect foreign investment (C)</b>		
<b>Total (C=A+B+C)</b>		

Note : Fully diluted basis means the total number of shares that would be outstanding if all possible sources of conversion are exercised



## 2. Details of Foreign investment -Entry route and Applicable sectoral cap

2.1	Entry Route	A. Automatic Route B. Government Route (attach copy of Government approval)
2.2	Applicable Sectoral cap /Statutory ceiling	
2.3	Whether the foreign investment is received in the company/LLP and not for a specific project  Project location  Pin Code  State  District	YES  NO

**Form FC-GPR**

**Whether the reporting is : New**

**: Subsequent**

**Identification number/reference number :** \_\_\_\_\_

**1 Issue details:**

**1.1 Date of Issue :**

**1.2 Nature of Issue**

Preferential allotment / private placement/ Private Arrangement
Rights
Bonus
Merger / demerger / Amalgamation .....( <i>Attachment</i> )
Subscription to Memorandum of Association (MoA)
Conversion of Convertible notes
Capital Instruments issued under Schedule 7 of FEMA 20(R)
Shares issued upon exercise of ESOPs
Issue of sweat equity shares
Issue of participating interest /rights in oil fields
Others (please specify)

**1.3 Amount of issue**

Total amount of Inflow : Rs _____
Total amount for which capital instruments have been issued : Rs _____
Refund, if any Rs _____ Date of Refund _____
Does the amount refunded includes any interest payment : YES or NO
Attachments : RBI approval



### 1.4 Particulars of Issue

Type of Capital Instrument	Number	Maturity	Face value	Premium	Issue Price per instrument	Amount of consideration*
<ul style="list-style-type: none"> <li>• Equity shares</li> <li>• Compulsorily Convertible Debentures</li> <li>• Compulsorily Convertible Preference shares</li> <li>• Warrants</li> <li>• Partly paid- up shares</li> <li>• Shares issued against Convertible notes</li> <li>• Shares issued upon exercise of options</li> <li>• Sweat equity shares</li> <li>• participating interest /rights in oil fields</li> <li>• Others (please specify)</li> </ul>						

#### 1.4.2 For partly paid up shares/ share warrants

Total amount of consideration : \_\_\_\_\_

Amount received in the first tranche : \_\_\_\_\_

Amount received in the \_nth \_ tranche : \_\_\_\_\_ Date of receipt \_\_\_\_\_

Remarks

### 1.5. Pricing

1.5.1 Fair value of the shares (in Rs) \_\_\_\_\_

*(Attach valuation certificate)*

**1.5.2 Pre- determined Conversion formula for CCPS/CCDS/share warrants**

Conversion Ratio : \_\_\_\_\_ Period of conversion : \_\_\_\_\_

**1.5.3 Whether the issue is pricing compliant : YES/NO**

*If no, please provide the necessary approvals from the competent authority for the issue (Attach approval letter)*

**2. Details of foreign investors:**

2.1 Number of investors : \_\_\_\_\_

2.1.1 Details of the foreign investor:

**2.1.1.1 General Details**

Name Address Country Constitution / Nature of the investing Entity [Specify whether i. Individual ii. Company (Please specify if erstwhile OCB) iii. FPI iv. NRI v. FVCI vi. Others (please specify)]  Percentage of shareholding (on a fully diluted basis) prior to this transaction	
--	--

**2.1.12 Remittance Details**



<ul style="list-style-type: none"> <li>• participating interest /rights in oil fields</li> <li>• Others (please specify)</li> </ul>						
---	--	--	--	--	--	--

**2.1.1.3.1 For partly paid up shares/ share warrants**

**Total amount of consideration : \_\_\_\_\_**

**Amount received in the first tranche : \_\_\_\_\_**

**Amount received in the \_nth \_ tranche : \_\_\_\_\_ Date of receipt \_\_\_\_\_**

**Remarks**

**Form FC-TRS**

**Whether the FC-TRS reporting is :**

- 1. New
- 2. Subsequent

**Identification number /reference number :**

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

**Transfer by way of : Sale**  
**: Gift**

**1.1 Date of Remittance :**

**1.2 Date of Transfer :**

**1.3 Nature of Transfer**

Offer for sale in an IPO
Preferential allotment / private placement / Private arrangement
Swap of capital instruments
Sell on stock exchange
Purchase on stock exchange
Participating interests/rights in oil fields
Buy-out Merger / Demerger / Amalgamation
Buy back
Others (please specify)

**1.4 Transfer type :**

Outflow : Transfer of capital instruments from a person resident outside India to a person resident in <i>India</i> ( <i>Please provide the acknowledgement letter for the initial investment</i> )
Inflow : Transfer of capital instruments from a person resident in India to a person resident outside India

**1.5 Details of the buyer:**

<p>Name</p> <p>Address</p> <p>Country</p> <p>Status (whether person resident outside India or person resident in India)</p> <p>Constitution / Nature of the investing Entity [Specify whether</p> <ol style="list-style-type: none"><li>1. Individual</li><li>2. Company</li><li>3. FPI</li><li>4. NRI</li><li>5. FVCI</li><li>6. Others (please specify)]</li></ol>	
--	--

**1.6 Details of the Seller :**

<p>Name</p> <p>Address</p> <p>Country</p> <p>Status (whether person resident outside India or person resident in India)</p> <p>Constitution / Nature of the investing Entity [Specify whether</p> <ol style="list-style-type: none"><li>1. Individual</li><li>2. Company</li><li>3. FPI</li><li>4. NRI</li><li>5. Erstwhile OCB</li><li>6. FVCI</li><li>7. Others (please specify)]</li></ol>	
---	--

## 1.7 Mode of payment- Particulars of Remittance

<p><b>Name and Address of AD bank :</b></p> <p>Total amount of consideration (In rupees):</p> <p><b>Whether</b></p> <p><b><i>(i) Payment on full consideration :</i></b></p> <p><b><i>(ii) Payment on deferred basis</i></b></p> <p>Total amount in the first tranche:</p> <p>Amount in the ___ tranche and date of receipt :</p> <p>Total amount :</p> <p><b><i>(iii) Escrow arrangement :</i></b></p> <p>Total amount for which escrow arrangement been made :</p> <p>For subsequent inflow/outflow</p> <p>Amount:</p> <p>Date</p> <p><b><i>(iv) Indemnity arrangement</i></b></p> <p>Total amount for which indemnity arrangement been made:</p> <p>Inflow/Outflow in case indemnity is invoked</p> <p>Amount:</p> <p>Date :</p> <p><b><i>Please attach relevant extracts of the transfer agreement)</i></b></p> <p><b>Mode of Payment</b></p> <p>(i) Remittance through banking channel: (ii) Debit to NRE/FCNR/Escrow A/c (iii) Swap of capital instruments (iv) Others (please specify)</p> <p>(In case the mode of payment is through swap of shares, equivalent amount of shares may be entered as amount of inflow)</p>
--

	<b>Attachments:</b> FIRC /Debit statement	KYC
--	--	-----

### 1.8 Particulars of Transfer

<b>Particulars of issue</b>						
<b>Type of Capital Instrument</b>	<i>Number</i>	<i>Maturity</i>	<i>Face value</i>	<b>Premium</b>	<i>Transfer Price per instrument</i>	<i>Total amount of consideration(=Number *transfer price per instrument)</i>
<ul style="list-style-type: none"> <li>• Equity shares</li> <li>• Compulsorily Convertible Debentures</li> <li>• Compulsorily Convertible Preference shares</li> <li>• Warrants</li> <li>• Partly paid-up shares</li> <li>• Shares transferred as gift</li> <li>• participating interest /rights in oil fields</li> <li>• Others (please specify)</li> </ul>						

### 1.9 Pricing

**1.9.1 Fair value of the capital instrument at the time of transfer (in Rs)**\_\_\_\_\_

**1.9.2 Whether the transfer is pricing compliant: YES/NO**

*If no, please provide the necessary approvals from the competent authority for the issue (Attach approval letter)*



**Form LLP-I (Receipt of capital contribution)**

**1. Details of foreign investor making capital contribution :**

**1.1 General Details**

Name Address Country Constitution / Nature of the investing Entity [Specify whether i. Individual ii. LLP iii. Company (Please specify if erstwhile OCB) iv. FPI v. NRI vi. FVCI vii. Others (please specify)]	
---	--

**1.2 Remittance Details**

<b>Name and Address of AD bank</b>  <b>Mode of payment :</b> (i) Remittance through banking channel (ii) NRE/FCNR account  <b>Date of Remittance :</b> <b>Amount remitted(in foreign currency):</b> <b>Amount remitted (in Rupees):</b> <b>Attachments:</b>  FIRC/Debit statement                      KYC	
---	--

## Form LLP-II (Transfer of capital contribution/profit shares)

### 1. Transfer details:

1.1 Date of receipt of remittance:

1.2 Date of transfer

### 1.3 Transfer type :

Transfer of capital contribution/profit shares from a person resident outside India to a person resident in India *(Please provide the acknowledgement letter for the initial investment)*

**Amount of outflow: Rs** \_\_\_\_\_

Transfer of capital contribution/profit shares instruments from a person resident in India to a person resident outside India

**Amount of inflow : Rs** \_\_\_\_\_

### 1.4 Details of the buyer:

Name Address Country Status (whether person resident outside India or person resident in India) Constitution / Nature of the investing Entity [Specify whether <ul style="list-style-type: none"><li>• Individual</li><li>• Company</li><li>• LLP</li><li>• FPI</li><li>• NRI</li><li>• FVCI</li><li>• Others (please specify)]</li></ul>	
---	--

### 1.5 Details of the Seller :

Name Address Country Status (whether person resident outside India or person resident in India) Constitution / Nature of the investing Entity [Specify whether <ul style="list-style-type: none"><li>• Individual</li><li>• Company</li><li>• LLP</li></ul>	
---	--

<ul style="list-style-type: none"> <li>• FPI</li> <li>• NRI</li> <li>• FVCI</li> <li>• Others (please specify)</li> </ul>	
---	--

**1.6 Transfer details**

Date of the transaction	Percentage of capital contribution/ profit	Value in Rs. (fair price)	Negotiated Price	Amount of consideration in Rs.

**1.7 Mode of Payment**

<p><b>Name and Address of AD bank</b></p> <p><b>Mode of payment :</b></p> <ul style="list-style-type: none"> <li>(i) Remittance through banking channel</li> <li>(ii) NRE/FCNR account</li> </ul> <p><b>Date of Remittance :</b></p> <p><b>Amount remitted(in foreign currency)</b></p> <p><b>Amount remitted (in Rupees)</b></p> <p><b>Attachments:</b></p> <p style="padding-left: 40px;">FIRC/Debit statement</p> <p style="padding-left: 400px;">KYC</p>	
--	--

## Form ESOP

Scheme under which ESOPS are issued \_\_\_\_\_

(Attach relevant extracts of the scheme)

<b>Particulars of issue</b>			
<b>Date of issue</b>	<b>Number of ESOPs issued</b>	<b>Maturity Date</b>	<b>Pre-determined issue price</b>

**Form CN**

**Whether** : New  
              : Subsequent

**Identification number/ reference number**

**Transaction type :**

- 1. Issue of convertible notes
  - 1.1 New
  - 1.2 Repayment
  - 1.3 Conversion of Convertible Notes
- 2. Transfer of convertible notes

**1. Issue of Convertible Notes**

**1.1 Date of issue of convertible notes :** \_\_\_\_\_

**1.2 Total amount of inflow :** \_\_\_\_\_

**1.3 Number of foreign investors :** \_\_\_\_\_

**Details of foreign investors :**

**1.3.1 General Details**

Name Address Country Constitution / Nature of the investing Entity [Specify whether <ul style="list-style-type: none"><li>i. Individual</li><li>ii. LLP</li><li>iii. Company (Please specify if erstwhile OCB)</li><li>iv. FPI</li><li>v. NRI</li><li>vi. FVCI</li><li>vii. Others (please specify)]</li></ul>	
--	--



1.3.2.1 Date of repayment : \_\_\_\_\_

1.3.2.2 Amount repaid (in rupees) : \_\_\_\_\_

### 1.3.3 Conversion of Convertible notes

1.3.3.1 Date of conversion : \_\_\_\_\_

1.3.3.2 Amount converted (in rupees) : \_\_\_\_\_

## 2 Transfer of convertible notes

2.1. Date of transfer :

2.2. Transfer Type :

Transfer of from a person resident outside India to a person resident in *India* (*Please provide the acknowledgement letter for the initial investment*)

**Amount of outflow : Rs** \_\_\_\_\_

Transfer from a person resident in India to a person resident outside India

**Amount of inflow : Rs** \_\_\_\_\_

### 2.3 Details of the buyer:

Name Address Country Status (whether person resident outside India or person resident in India) Constitution / Nature of the investing Entity [Specify whether 7. Individual 8. Company 9. FPI 10. NRI 11. FVCI 12. Others (please specify)]	
---	--

### 2.4 Details of the Seller :

Name Address Country	
----------------------------	--





## Form DRR

**Whether** : New  
              : Subsequent

1. Name and address of the Domestic Custodian:
2. Name and address of the Global Custodian

### **3. Issue Details**

- 3.1 Date of issue :
- 3.2 Country:

### **3.3 Particulars:**

- 3.3.1 No of DRs issued
- 3.3.2 Underlying securities : equity shares/CCDs/CCPs/share warrants/ debt /units
- 3.3.3 Conversion Ratio
- 3.3.4 Amount raised:
- 3.3.5 Issue expenses, if any
- 3.3.6 Amount repatriated in India :
- 3.3.7 Amount kept abroad

4. Whether : Sponsored/Unsponsored

- 4.1 Sponsor details ;
- 4.2 Name and address

5. Whether the DR is listed/traded on an International Exchange or trading platform: YES/ NO

- 5.1 Name of Stock Exchange
- 5.2 Date of commencement of trading

## Form DI

***(For reporting of indirect foreign investment –investment by an FOCC in the Indian company/LLP directly or through investment on stock exchanges or Downstream investment by an Investment Vehicle in which neither the Sponsor nor the Manager nor the Investment Manager is Indian ‘owned and controlled’ directly or through investment on stock exchanges***

***To be reported within 30 days of the date of allotment of shares/ CCDs/CCPS/warrants /partly paid up shares)***

### **Investment Details :**

- Investor type : Company/LLP /Investment Vehicle
- Name and Address :
- Date of investment :
- Amount (in Rupees) :
- Type of instruments : shares/CCDs/CCPs/warrants /partly paid up shares
- No of shares on fully diluted basis :

:

## Form InVi

Details of foreign investment in Investment Vehicle

*(To be reported by the Investment Vehicle receiving investment by a person resident outside India within 30 days of the date of issue of units)*

**1. Name of the investment vehicle:**

**2. Type of investment vehicle :** (Real Estate Investment trusts  
Infrastructure Investment trusts  
Alternate Investment Funds –Cat-I  
Alternate Investment Funds –Cat-II  
Alternate Investment Funds –Cat-III  
Others)

Please specify :

**3. Investor name :**

**4. Investor country**

**5. Investor type :**

Individual  
Company  
FPI  
NRI  
FVCI  
Others)

Please specify :

**6. Date of receipt of remittance :**

**7. Amount of remittance :**

**8. Date of issue of units :**

**9. Number of units allotted :**

(Common for all reportings)

**Pre and Post transaction –Shareholding pattern**

**Foreign investment in company/ LLP**

<b>Particulars</b>	<b>Pre- Transfer</b>	<b>Post-Transfer</b>
<b>Number of equity shares (on fully diluted basis)  Other than Foreign Portfolio Investment  Or  Capital contribution/profit shares  (A)</b>		
<b>Foreign Portfolio Investment (B)</b>		
<b>Indirect foreign investment- Number of equity shares (on fully diluted basis)  (C)</b>		
<b>Total (C=A+B+C)</b>		
<b>Percentage</b>		

**DECLARATION TO BE FILED BY THE AUTHORISED REPRESENTATIVE OF THE INDIAN COMPANY/LLP:**

We hereby declare that:

1. We comply with the procedure for issue of capital instruments/receipt of capital contribution as laid down under Foreign Exchange Management (Transfer or issue of security by person resident outside India) Regulations, 2017 notified vide [Notification No. FEMA 20\(R\)/2017-RB dated November 07, 2017](#), as amended from time to time.

2. The investment is within the sectoral cap / statutory ceiling permissible under the regulations, *ibid* and in compliance with the attendant conditions.

3. The capital instruments issued under a scheme of merger and amalgamation of two or more Indian companies or reconstruction by way of de-merger or otherwise of an Indian company is duly approved by a court in India. (Check box)

3. The foreign investment received and reported now will be utilized in compliance with the provision of a Prevention of Money Laundering Act 2002 (PMLA) and Unlawful Activities(Prevention) Act, 1967 (UAPA). We confirm that the investment complies with the provisions of all applicable Rules and Regulations

5. We enclose the following documents in compliance with these regulations:

(i) A certificate from our Company Secretary as in the specified format at [Annex](#)

(ii) A certificate from SEBI registered Merchant Banker / Chartered Accountant indicating the manner of arriving at the price of the shares issued to the persons resident outside India (*if applicable*)

Or

A certificate from the Chartered Accountant/Cost Accountant/ approved valuer from the panel maintained by the Central Government, indicating the manner of arriving at the fair price of the capital contribution/profit shares issued to the persons resident outside India. (*if applicable*)

(iii) All other necessary documents as applicable to the issue.

(Signature of the Applicant)\* : \_\_\_\_\_

(Name in Block Letters) : \_\_\_\_\_

(Designation of the signatory) : \_\_\_\_\_

Place:Date:

(\* To be signed by Managing Director/Director/Secretary of the Company/LLP)

## Annex

### **CERTIFICATE TO BE FILED BY THE COMPANY SECRETARY/PRACTICING COMPANY SECRETARY OF THE INDIAN COMPANY OR DESIGNATED PARTNER/AUTHORISED SIGNATORY OF THE LLP RECEIVING FOREIGN INVESTMENT:**

In respect of the details as mentioned as mentioned above, we certify the following:

- (i) all the requirements of the Companies Act, 2013 /Limited Liability Act, 2008 have been complied with;
- (ii) terms and conditions of the Government approval, if any, have been complied with;
- (iii) the company/LLP is eligible to issue capital instruments/receive capital instruments under Foreign Exchange Management (Transfer or issue of security by a person resident outside India) Regulations, 2017 notified vide [Notification No. FEMA 20\(R\)/2017-RB dated November 07, 2017](#), as amended from time to time.
- (iv) The company/LLP has all certificates issued by authorized dealers in India evidencing receipt of amount of consideration in accordance with Foreign Exchange Management (Transfer or issue of security by a person resident outside India) Regulations, 2017 notified vide [Notification No. FEMA 20\(R\)/2017-RB dated November 07, 2017](#), as amended from time to time
- (v) The Investment Agreement/ Shareholder Agreement between the investor and the investee company is in compliance with the provisions of Foreign Exchange Management (Transfer or issue of security by a person resident outside India) Regulations, 2017 notified vide [Notification No. FEMA 20\(R\)/2017-RB dated November 07, 2017](#), as amended from time to time

(Name & Signature of the Company Secretary/practicing Company secretary)

Or

(Name and Signature of the Designated Partner / Authorized representative of the LLP)

(Seal)

## **Declaration by the Non-resident transferor / transferee**

### **I/We hereby declare that**

- i. The particulars given above are true and correct to the best of my/our knowledge and belief.
- ii. I/ We, was/were holding the capital instruments of a company or capital contribution /profit shares in an LLP as per Foreign Exchange Management (Transfer or issue of security by a person resident outside India) Regulations, 2000 notified vide [Notification No. FEMA 20/2000-RB dated 3<sup>rd</sup> May 2000](#), as amended from time to time on repatriation/non repatriation basis.
- iii. I/ We, am/are eligible to acquire the capital instruments in a company or capital contribution/profit shares in an LLP in terms of regulations, *ibid*.
- iv. The investment is within the sectoral cap / statutory ceiling permissible under the regulations, *ibid* and in compliance with the attendant conditions.

**Signature of the Declarant or his duly authorised agent**

**Date:**