



**India Infoline Asset Management Company Limited**

IIFL Center, 6<sup>th</sup> Floor, Kamala City,  
Senapati Bapat Marg, Lower Parel(West),  
Mumbai – 400013  
CIN: U74900MH2010PLC201113

**Notice-Cum-Addendum to Statement of Additional Information of IIFL Mutual Fund - (No. 06/2015)**

**NOTICE IS HEREBY GIVEN THAT** as per the provisions of Foreign Account Tax Compliance Act (FATCA), an act enacted in US with an objective of reporting of foreign financial assets held by U.S. person, enhanced due diligence processes is required to be done by Foreign Financial Institutions (“FFI”). IIFL Mutual Fund (Fund) is deemed to be a FFI and accordingly the Fund would be required, from time to time, to

- (i) undertake necessary due diligence process by collecting information/documentary evidence of the US/non US status of the investors;
- (ii) disclose/report information as far as may be legally permitted about the holdings/investment returns pertaining to reportable accounts to the US Internal Revenue Service and/or such Indian authorities as may be specified under FATCA or other applicable laws and
- (iii) carry out such other activities as prescribed under the FATCA provisions, as amended from time to time.

FATCA due diligence will have to be directed at each investor/unit holder (including joint investors) and on being identified as a reportable person/specified US person, all the folios will be reported. Further, in case of folio with joint investors, the entire account value of investment portfolio will be attributable under each such reportable person.

Unit holders would therefore be required to furnish such information to the Fund/AMC, from time to time. The impact of FATCA is relevant not only at the point of on-boarding of the investors but also throughout the life cycle of the investor account / folio with the Fund. Hence investor(s) should intimate the Fund/AMC within 30 days of such change in the FATCA related information provided by them at the time of initial subscription. Declaration under FATCA for determining the status of US Person should be provided by the investors in the form available on our website [www.iiflmf.com](http://www.iiflmf.com) .

The Fund/AMC reserves the right to reject any application or compulsorily redeem the units held directly or beneficially in case the applicant/investor fails to furnish the relevant information and/or documentation or is found to be holding units in contravention of the

FATCA provisions. Investors are advised to consult their tax advisors to understand the FATCA requirements and its implications in relation to their investment.

However, given the complexity of the FATCA requirements, there is no assurance or guarantee that the Scheme will be able to comply, fully or partially, with the requirements of FATCA. Investors are advised to consult their own advisors regarding the possible implications of FATCA on their investment in the Scheme.

**For India Infoline Asset Management Company Ltd**

Sd/-  
**Authorised Signatory**

Date - May 14, 2015

Place - Mumbai