

¹[FORM No. 3CEJA

[See rule 10V (13)]

Report from an accountant to be furnished for purpose of section 9A regarding fulfilment of certain conditions by an eligible investment fund

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

1. In*my/our 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/our examination of the records of the fund manager.
2. The particulars required to be furnished for the purpose of section 9A are given in the Annexure to this Form. In*my/our opinion and to the best of my/our information and according to the explanations given to *me/us, the particulars given in the Annexure are true and correct.

****Signed:**

Name:

Address:

Membership No.:

Place:

Date:

Notes:

1. *Delete whichever is not applicable.
2. **This report has to be signed by an accountant as defined in the Explanation below sub-section (2) of section 288.

ANNEXURE TO FORM No. 3CEJA

Particulars relating to fund management activity required to be furnished for the purposes of section 9A of the Income-tax Act, 1961

1. Name of the Fund Manager:
2. Address
3. Permanent account number
4. Nature of business or activities of the fund manager
5. Status
6. Residential status
7. Details of SEBI registration:
 - (a) Regulation under which registered
 - (b) Registration number and date
 - (c) Foreign portfolio investor category, if applicable
8. Previous year ended
9. Whether Fund Manager and Fund are related in terms of provision under section 92B. Yes/ No
10. Aggregate value of remuneration received from the eligible fund/ funds as per books of account
11. List of eligible investment funds for whom the fund manager has

undertaken the fund management activity, with the following details:

- (a) Name of the offshore fund.
- (b) Country of residence of the fund
- (c) Whether the fund manager is an employee of the fund
- (d) Whether the fund manager is a connected person of the Fund Yes/ No
- (e) The amount of profit accruing or arising, during the previous year, to the fund from the activities carried out through the fund manager Yes/ No
- (f) The amount out of (e) to which the fund manager along with its connected persons is, directly or indirectly, entitled to

12. Particulars of remuneration received in respect of each eligible investment fund and each activity undertaken (if such activity is separately remunerated):

- (a) Name and address of the fund for which the fund management activity has been undertaken.
- (b) Description of the activity.
- (c) Total amount received or receivable in respect of the activity-
 - i) as per books of account;
 - i) as computed by the fund manager having regard to the amount prescribed in this behalf.

13. Particulars in respect of any other transaction undertaken by the fund manager with/on behalf of the eligible investment fund:

- (a) Has the fund manager entered into any other transaction or rendered any other service to the eligible investment fund or on behalf of the fund, but not specifically referred to above? Yes/ No
- (b) If 'yes' provide the following details in respect of each fund and each transaction or service:
 - (i) Name and address of the eligible investment fund with which the transaction has been entered or to whom services have been rendered
 - (ii) Description of the transaction/ nature of service.
 - (iii) Amount paid/ received or payable/ receivable on account of such transaction/ service-
 - as per books of account;
 - as computed by the fund manager having regard to the arm's length price.
 - (iv) Method used for determining the arm's length price [See section 92C(1)]

**Signed:
Name:
Address:

Place:

Date:

Notes:** This report has to be signed by an accountant as defined in the *Explanation* below sub-section (2) of section 288.]