

PLEASE READ BEFORE STARTING

Under the new US independence rules we are required to verify whether you or one of your immediate family members (meaning your spouse, spousal equivalent or dependent(s)) serve in a "Financial Reporting Oversight Role" (FROR) at a company (or any of its material affiliates) that is quoted on a US stock exchange, registered with the SEC and for which Ernst & Young is the auditor. This could limit our service delivery.

A FROR is a role in which a person may exercise influence over the contents of the company's financial statements or anyone who prepares them. Examples include a chief executive officer, president, chief financial officer, chief operating officer, general counsel, chief accounting officer, controller, director of internal audit, director of financial reporting, treasurer, tax director or any equivalent position. This includes any individual who has direct responsibility for oversight over those who prepare the public company's financial statements and related information that are included in filings with the SEC.

If you or one of your immediate family members, as defined above, serve in a FROR position, please confirm this below by checking the YES box and completing the requested information. If you and your immediate family members, as defined above, do not serve in a FROR position, please confirm this below by checking the NO box. Please make sure that you name and date this present document in any case. We will not be able to handle your tax return without this signed document.

YES, I/my spouse or spousal equivalent or one of my dependents serve in a FROR as described above:

Name of the person that is potentially subject to FROR limitations:

\_\_\_\_\_

Job Title of the person that is potentially subject to FROR limitations:

\_\_\_\_\_

Name of the company where the potential FROR relationship exists:

\_\_\_\_\_

✓ NO I/my spouse or spousal equivalent and dependents do not serve in a FROR as described above.

Name

Date

NAGARAJU GUNJI  
27/12/2017