



**Notifications As Per the Country by Country Reporting Multinational Enterprise Regulations 2019**

**Section A. Notification of the Constituent Entity .**

1 Name of Constituent Entity:	
2 Taxpayer Identification number:	
3 Accounting Period end Date:	
4 Address of the Constituent Entity:	
5 E-mail address:	
6 Telephone Number:	
7 Website of Constituent Entity:	

**Section B. Notification of the Ultimate Parent Entity**

8 The Group Name:	
9 Name of Ultimate Parent Entity	
(i) Tax Residence of the filing entity:	
(ii) Reporting Entity's Taxpayer Identification Number:	
(iii) Reporting Entity's Accounting Period End Date:	
(iv) Excluded MNE Group:	
10 List of Seychelles Constituent Entities	
11 Name of person completing the form	
Functional title	
Telephone no.	
E-mail address	
12 Signature and Date	

## Explanatory Notes on the Filing Requirements

### Constituent Entity

Means

(i) any separate business unit of an MNE Group that is included in the Group Accounts of the MNE Group for financial reporting purpose or would be so included if equity interests in such business unit of MNE Group were traded on a public securities exchange

(ii) any such business unit that is excluded from the MNE Group's Accounts solely on size or materiality grounds and

iii) any permanent establishment of any separate business unit of the MNE Group included in subparagraphs(i) or (ii) provided the business unit prepares a separate financial statement for such permanent establishment for financial reporting, regulatory, tax reporting or internal management control purpose

### Ultimate Parent Entity

Means a Reporting Entity and a Constituent Entity of an MNE Group that fulfill the criteria set out in Regulation 5.

### Group

Group means a collection of enterprises related through ownership or control that it is either required to prepare Group Accounts for Financial reporting purpose under applicable accounting principles or would be so required if equity interests in any of the enterprise were traded on a public securities exchange

### Group Accounts

Means the financial statements of an MNE Group in which the assets, liabilities, income, expenses and cash flows of the Ultimate Parent Entity and the Constituent Entities are presented as those of a single economic entity

### Multinational Enterprise (MNE) Group

Means

(i) any group that includes two or more enterprises the tax residence for which are in different jurisdictions, or includes an enterprise that is resident for tax purpose in one jurisdiction and is subject to tax with respect to the business carried out through a permanent establishment in another jurisdiction

(ii) is not an excluded MNE Group

### Excluded MNE Group

Means with respect to a tax year of the group, a group having total consolidated group revenue of less than 750 million euros during the tax year immediately preceding the reporting tax year as reflected in its Group Accounts for such preceding tax year