

**FORM NO. 3**

[See rule 7(8)]

**Certificate of an accountant under rule 7 for entity issuing zero coupon bond**

I ..... having Permanent Account Number ..... have examined the investment made out of the funds raised by issuance of Zero Coupon Bond by ..... (Name of issuer) for the tax year..... and I hereby certify the following:-

1.	Category of issuer (Please tick one):		<ul style="list-style-type: none"> <li>• Infrastructure capital company</li> <li>• Infrastructure capital fund</li> <li>• Infrastructure debt fund</li> <li>• Public sector company</li> </ul>
2.	Name		(refer Note 1)
3.	Address		(refer Note 2)
4.	Permanent Account Number		
5.	Email id		
6.	Contact number	Country Code	Number
7.	Date of Notification for the issue of Zero Coupon Bond		dd/mm/yyyy
8.	Notification Number		
9.	Date of issue of Zero-Coupon Bond		dd/mm/yyyy
10.	Amount realized vide issue of Zero-Coupon Bond		
11.	Details of Investment made out of the funds realized by issue of zero-coupon bond		
12.	(A)	(a) Name of Entity in which Investment has been made	
		(b) Nature (select anyone)	<ul style="list-style-type: none"> <li>○ Public sector company</li> <li>○ Other company</li> <li>○ Any other enterprise or undertaking or entity</li> </ul>
		(c) Permanent Account Number	
		(d) Address	
		(e) Nature of business	
		(f) Address/Location of Project	
		(g) Date of commencement of Project	(dd/mm/yyyy)
		(h) Date of Commencement of Operations	(dd/mm/yyyy)
		(i) Date of Commencement of Commercial Operations	(dd/mm/yyyy)
		(j) Amount of funds raised by issue of Zero-Coupon Bond invested across tax years (In ₹)	<b>Year</b>
			Tax Year 1: (yyyy-yy)
			Tax Year 2: (yyyy-yy)
			Tax Year 3: (yyyy-yy)
			Tax Year 4: (yyyy-yy)
			Tax Year 5: (yyyy-yy)
			<b>Amount</b>
	(B)	(Repeat details of 12A, if required)	

2. I certify that the .....(name of the infrastructure debt fund) has maintained a sinking fund for all accrued interest on the money realized on issue of the zero-coupon bond which has been invested in government securities. (applicable only in case of infrastructure debt fund)

Place

*Signature*

Date

Name of the Accountant

Member Registration Number:

Permanent Account Number:

Unique Document Identification Number (UDIN), if any:

Name of the proprietorship/ firm:

Firm Registration Number:

**Notes:**

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Block number iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. To be signed and verified by an accountant (other than employee) as defined in the section 515(3)(b).
4. Amounts to be filled in ₹ unless otherwise provided.