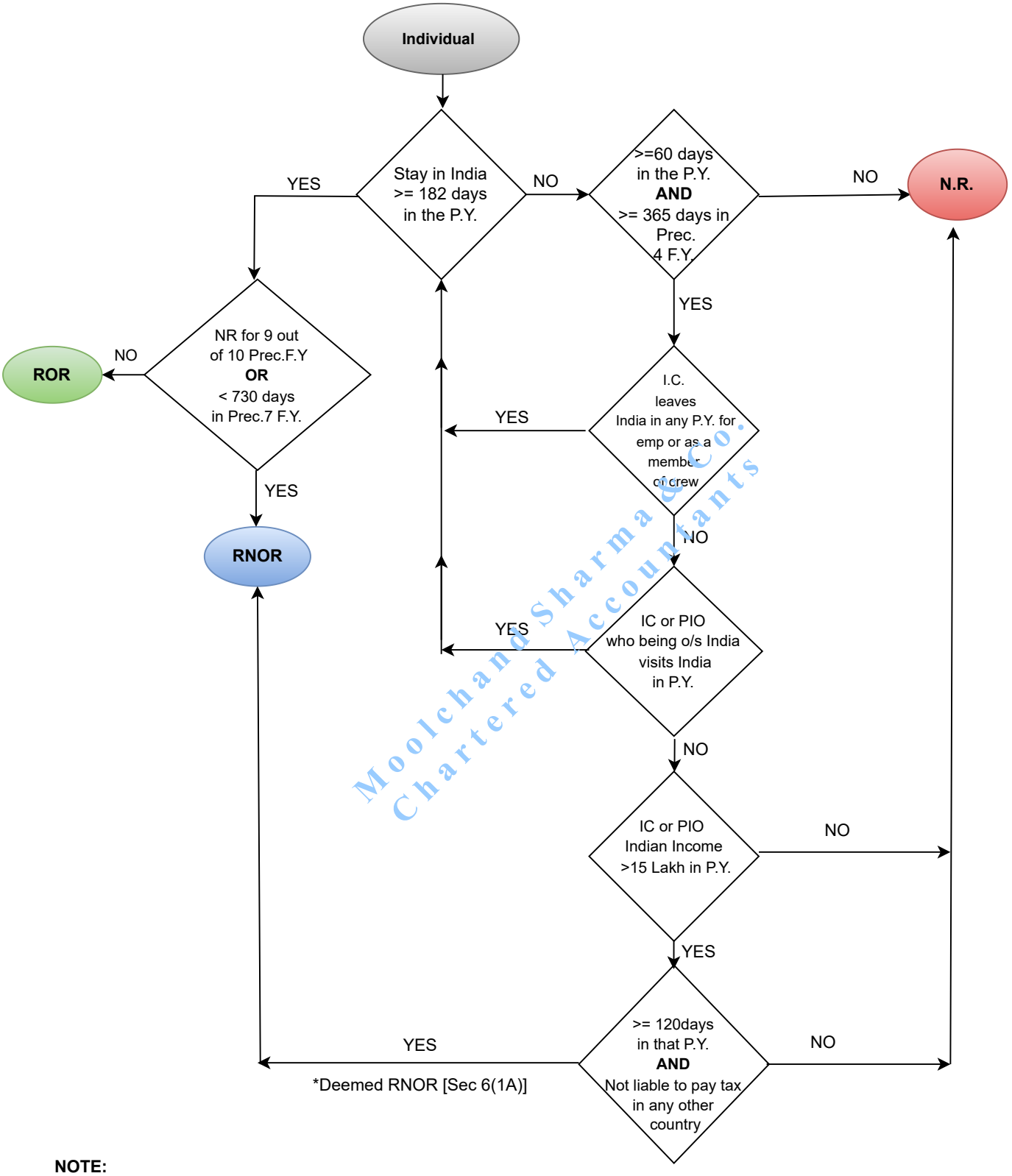

Moolchand Sharma & Co.
Chartered Accountants

NOTE:
Residential Status of a person needs to checked for each PY

IC	:	Indian Citizen
PIO	:	Person on Indian Origin
P.Y.	:	Previous Year for which residential status is being checked
ROR	:	Resident and Ordinarily Resident
RNOR	:	Resident but Not Ordinarily Resident
NR	:	Non Resident

*Sec 6 (1A) Deemed Resident is applicable w.e.f A.Y. 2021-22