September 24, 2026

To,
The Manager,
Listing Department,
**The National Stock Exchange of India limited**
Exchange Plaza,
Bandra Kurla Complex,
Bandra (E), Mumbai- 400051

Dear Sir/Madam,

**Trading Symbol: ZOTA**

**Sub: Communication to Shareholders - Intimation w.r.t Tax Deduction on Dividend.**

Pursuant to the Finance Act, 2020, with effect from April 01, 2020, Dividend Distribution Tax is abolished, and dividend income is taxable in the hands of the shareholders. The Companies are required to withhold tax at source from dividends paid to shareholders at prescribed rates (plus applicable surcharge and cess), as may be notified from time to time.

In this regard, please find enclosed herewith an email communication which has been sent to all the shareholders having their email ID's registered with the Company, elaborating the process to be followed along with the necessary annexures.

This is for your information and record.

Thanking you

Yours faithfully,
For **Zota Health Care Limited**

Ashvin Bhagavanbhai Variya
Digitally signed by Ashvin Bhagavanbhai Variya
Date: 2026.09.24 18:11:11 +05'30'

**Ashvin Variya**
**(Group Company secretary & Compliance Officer)**
**Place:** Surat
**Encl.:** a/a

**Registered Office:**
Zota House, 2/896, Hira Modi Street,
Sagrampura, Surat-395002 Ph: +91 261 2331601
Email: info@zotahealthcare.com
Web: www.zotahealthcare.com
CIN: L24231GJ2000PLC038352

**ZOTA HEALTH CARE LIMITED**
**CIN:** L24231GJ2000PLC038352

**Registered office:** Zota House, 2/896, Hira Modi Street, Sagrampura, Surat-395002, Gujarat
**Ph:** +91-261-2331601 **Email:** info@zotahealthcare.com **Website:** www.zotahealthcare.com

Date: September 24, 2026

Ref: Folio / DP Id & Client Id No:

Name of the Shareholder:

**Sub: Communication in respect of deduction of tax at source on Final Dividend payout**

Dear Shareholder,

We are pleased to inform you that the Board of Directors of the Company at its Meeting held on May 22, 2026 have recommended the Final dividend at the rate of 10% i.e. of Re. 1 /- per equity share of face value of Rs. 10/- each for the financial year 2025-26. The said dividend will be payable subject to members approval in the ensuing Annual General Meeting of the Company and if approved, then it will be paid to those shareholders whose names appear in the Register of Members of the Company or in the records of the Depositories as beneficial owners of the shares as at the close of business hours on the fixed Record date i.e. on September 21, 2026.

In accordance with the provisions of the Income Tax Act, 2025 ("the Act") have come into force, with effect from 1 April 2026, replacing the earlier Income Tax Act, 1961 and read with the provisions of the Finance Act, 2020, dividend paid or distributed by the Company is taxable in the hands of shareholders and the Company is required to deduct tax at source (TDS) at the time of making payment or before, if approved by the shareholders at the ensuing Annual General Meeting ("AGM").

This communication summarizes the applicable TDS provisions, as per the Income Tax Act, 2025, for Resident and Non-Resident shareholder categories.

## I. FOR RESIDENT SHAREHOLDERS

### A. For Resident Shareholders-Individuals:

1. Where, the Permanent Account Number (PAN) is available and is valid,

   a. Tax shall be deducted at source in accordance with the provisions of the Act at 10% on the amount of dividend payable.

   b. No tax shall be deducted (subject to linking of PAN with Aadhar) in the case of a resident individual shareholder, if:

      i. the amount of such dividend in aggregate paid or likely to be paid during the tax year 2026-27 does not exceed **INR 10,000**; OR

      ii. the shareholder provides duly signed Form 121 and provided that all the prescribed eligibility conditions are met. The aforementioned form is attached herewith as per ***(Annexure-1)*.**

2. Where the PAN is either not available or is invalid, tax shall be deducted at 20% as per Section 397(2) of the Act. Further, as per Section 262(6) of the Act read with rules 162 of the Income Tax Rules, 2026, every person who has been allotted a PAN and who is eligible to obtain Aadhaar, shall be required to link the PAN with Aadhaar. In case of failure to comply this, the PAN allotted shall be deemed to be invalid/ inoperative and tax shall be deducted at the rate of 20% as per the provisions of section 397(2) of the Act. The Company will be using online functionality of the Income-tax department for the above purpose and no claim shall lie against the Company for such tax deduction. Hence, if Aadhar is not linked to PAN, the same will be deemed to be invalid/ inoperative unless it is made operative through the laid down procedures.

**B. For Resident Shareholders - other than Individuals:**

No tax shall be deducted on dividend payable to the following Resident Non-Individual where they provide details and documents as per the format enclosed in ***(Annexure 3)***:

i. Insurance Companies: Self declaration that it qualifies as 'Insurer' as per Section 2(7A) of the Insurance Act, 1938 and has full beneficial interest with respect to the equity shares owned by it along with self-attested copy of PAN card and certificate of registration with Insurance Regulatory and Development Authority (IRDA)/ Life Insurance Corporation of India (LIC)/ General Insurance Corporation of India (GIC)

ii. Mutual Funds: Self-declaration that it is registered with Securities and Exchange Board of India (SEBI) and specified under Schedule VII Table: Sl. No. 20 or 21 to Section 11 of the Act along with self-attested copy of PAN card and certificate of registration with SEBI.

iii. Alternative Investment Fund (AIF): Self-declaration that its income is exempt under Schedule V Table Sl. No. 1 to Section 11 of the Act, and they are registered with SEBI as Category I or Category II AIF along with self-attested copy of the PAN card and certificate of AIF registration with SEBI.

iv. National Pension System (NPS) Trust: Self-declaration that it qualifies as NPS Trust and income is eligible for exemption under Schedule VII Table Sl. No. 41 to Section 11 of the Act and being regulated by the provisions of the Indian Trusts Act, 1882 along with self attested copy of the PAN card.

v. Other Non-Individual Shareholders: Self-attested copy of documentary evidence supporting the exemption along with self-attested copy of PAN card.

In case Resident Shareholders (individuals or non-individuals) provide certificate under Section 395(1) of the Act for lower /NIL withholding of taxes, rate specified in the said certificate shall be considered, on submission of self-attested copy to the Company.

**II. FOR NON-RESIDENT SHAREHOLDERS:**

**a. As per the Act**

Tax is required to be deducted in accordance with the provisions of the Income tax Act, 2025 at applicable rates in force. As per relevant provisions, tax shall be deducted at the rate of 20% (plus applicable surcharge and cess) on the amount of dividend payable. In case, Non-Resident Shareholders provide a certificate issued under Section 395(1) of the Act for Year 2026-27, for lower/ Nil withholding of taxes, rate specified in the said certificate shall be considered, on submission of self-attested copy of the same.

**b. As per Double Tax Avoidance Agreement (DTAA)**

As per Section 159 of the Act, the non-resident shareholder has an option to be governed by the provisions of the DTAA between India and the country of tax residence of the shareholder, if such DTAA provisions are more beneficial to them. To avail the DTAA benefits, the non-resident shareholder will have to provide the following documents:

- Self-attested copy of Permanent Account Number (PAN), if allotted by the Indian Income Tax Authorities;
- Self-attested copy of Tax Residency Certificate (TRC) for the Tax Year - 2026-27 or Calendar Year 2026, valid as on record date, obtained from the tax authorities of the country of which the Shareholder is a resident.;
- The Procedure to file application for Form 41 (erstwhile form 10F) online on Income Tax Portal is enclosed as per ***(Annexure-2).***
- Self-declaration by Shareholder for meeting treaty eligibility requirement and satisfying beneficial ownership requirement (Tax Year - 2026-27). The format for Non-Resident Tax Declaration (Required only where Tax treaty benefit needs to be availed) is enclosed as per ***(Annexure-4).***
- In case of Foreign Institutional Investors and Foreign Portfolio Investors, copy of SEBI registration certificate.
- In case of Shareholder being tax resident of Singapore, please furnish the letter issued by the competent authority or any other evidence demonstrating the non-applicability of Article 24 - Limitation of Relief under India-Singapore DTAA.

It is recommended that Shareholders should independently satisfy their eligibility to claim DTAA benefit including meeting of all conditions laid down by DTAA.

Kindly note that the Company is not obligated to apply beneficial DTAA rates at the time of tax deduction /withholding on dividend amounts. Application of beneficial rate as per DTAA for the purpose of withholding taxes shall depend upon completeness and satisfactory review by the Company of the documents submitted by the non-resident Shareholder.

PAYMENT OF DIVIDEND

The dividend on Equity Shares for Financial Year 2025-26, once approved by the Shareholders of the Company at the AGM, will be paid after deducting the tax at source on or after September 30, 2026. The following provisions under the Act will also be considered to determine the applicable TDS rate:

a. TDS to be deducted at higher rate in case of non-linkage of PAN with Aadhaar
   As per Section 262 of the Act, every person who has been allotted a PAN and who is eligible to obtain Aadhaar, shall be required to link the PAN with Aadhaar. In case of failure to comply with this, the PAN allotted shall be deemed to be invalid/inoperative and tax shall be deducted at the rate of 20% as per the provisions of Section 397(2) of the Act.

b. Declaration under Rule 203
   In terms of Rule 203 of the Income Tax Rules, 2026, if dividend income on which tax has been deducted at source is assessable in the hands of a person other than the deductee, then such

deductee should file declaration with Company in the manner prescribed in the Rules. The format for Declaration under Rule 203 for Shareholder is enclosed as ***(Annexure-5)***.

c. For Shareholders having multiple accounts under different status / category
Shareholders holding Equity Shares under multiple accounts under different status / category and single PAN, may note that higher of the tax as applicable to the status in which shares held under a PAN will be considered on their entire holding in different accounts

Accordingly, in order to enable us to determine the appropriate TDS / withholding tax rate applicable, we request you to provide these details and documents as mentioned above on or before September 30, 2026. The said Dividend will be paid after deducting the tax at source as under:

- NIL for resident shareholders receiving dividend up to Rs. 10,000/- or in case Form 121 (as applicable) along with self-attested copy of the PAN card is submitted.
- 10% for other resident shareholders in case copy of PAN card is provided/available.
- 20% for resident shareholders if copy of PAN card is not provided / not available
- Tax will be assessed on the basis of documents submitted by the non-resident shareholders.
- 20% plus applicable surcharge and cess for non-resident shareholders in case the relevant documents are not submitted
- Lower/ NIL TDS on submission of self-attested copy of the valid certificate issued under section 395(1) of the Act.

Please note that the above-mentioned documents duly completed and signed required to be emailed to us at cszota@zotahealthcare.com or ac@zotahealthcare.com on or before September 30, 2026, in order to enable the Company to determine and deduct appropriate TDS / withholding tax rate. No communication on the tax determination/deduction shall be entertained and considered if it's received incomplete or unsigned or received post September 30, 2026.

The Company will arrange to email a soft copy of TDS certificate to you at your registered email ID post completion of activities.

Shareholders may note that in case the tax on said Final dividend is deducted at a higher rate in absence of receipt of the aforementioned details/documents from you, option is available to you to file the return of income as per Income Tax Act, 2025 and claim an appropriate refund, if eligible.

**Updation of PAN, email address and other details:**

Shareholders holding shares in dematerialisation mode, are advised to update their records such as tax residential status, Permanent Account Number (PAN), registered email address, mobile number and other details with their relevant depositories through their depository participants. Shareholders holding shares in physical mode are advised to furnish details with the Company's Registrar and Transfer Agents (RTA) – Satellite Corporate Services Private Ltd. The company is obligated to deduct tax at source (TDS) based on the records available with RTA and no request will be entertained for revision of TDS return.

**Tax rate on multiple folios/accounts:**

Shareholders holding shares under multiple folios/ dematerialisation accounts under different status /category under a single PAN, may note that, higher of the tax as applicable to the status in which shares held under a PAN will be considered on their entire holding in different accounts.

**Updation of KYC/Bank Account Details:**

In addition to the above, all shareholders are requested to ensure that the below details are submitted and/or updated, as applicable, in their respective demat account(s) maintained with the Depository Participant(s); or in case of shares held in physical form, with the Company / Satellite Corporate Services Private Ltd. (RTA) by sending self- attested copy of below mentioned documents at their registered address as available on the website of the Company https://www.zotahealthcare.com/investorrelations/investor-contacts/ or e-mail the mentioned documents duly e-signed / digitally signed (DSC) through your e-mail registered with RTA to service@satellitecorporate.com for the purpose of complying with the applicable TDS provisions::

a) Valid Permanent Account Number (PAN);
b) Residential status as per the IT Act i.e., Resident or Non-Resident for FY 2025-26;
c) Category of the Shareholder, viz. Mutual Fund, Insurance Company, Alternate Investment Fund (AIF) – Category I, II and III, Government (Central/ State Government), FPI/ FII, Foreign Company, Individual, Hindu Undivided Family (HUF), Firm, Limited Liability Partnership (LLP), Association of Persons (AOP), Body of Individuals (BOI) or Artificial Juridical Person, Trust, Domestic Company, etc.;
d) Email Address;
e) Mobile Number;
f) Bank account details; and
g) Address with PIN Code (including country).

Kindly note that for the purpose of deduction of tax at source, the Company would be relying on the data shared by the RTA. In case the above details are not updated on or before September 30, 2026, then the Company will rely on the details as on the record date, as received from RTA.

Further, shareholders are requested to ensure that the bank account details are updated in your respective demat accounts and in case of physical folios with RTA, in order to facilitate receipt of dividend directly in your bank account and to enable the Company to make timely credit of dividend in your bank accounts. Shareholders holding shares in physical folios are requested to note that SEBI vide its Circular No. SEBI/HO/MIRSD/ POD-1/P/CIR/2024/37 dated May 7, 2024, SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2021/655 dated November 3, 2021 (subsequently amended by Circular Nos. SEBI/HO/MIRSD/MIRSD_ RTAMB/P/CIR/2021/687 dated December 14, 2021, SEBI/HO/MIRSD/MIRSD-PoD-1/P/CIR/2023/37 March 16, 2023 and SEBI/HO/MIRSD/POD1/P/CIR/2023/181 November 17, 2023) has mandated that with effect from April 1, 2024, dividend to security holders (holding securities in physical form), shall be paid only through electronic mode and accordingly no Demand draft/ Bankers Cheque or dividend warrants will be issued. Such payment shall be made only after furnishing the PAN, choice of nomination, contact details including mobile number, bank account details and specimen signature.

Disclaimer: This Communication shall not be treated as an advice from the Company. Shareholders should obtain the tax advice related to their tax matters from a tax professional.

We request your cooperation in this regard.

**For Zota Health Care Limited**

Sd/-
**Ashvin Variya**
**Group Company Secretary & Compliance Officer**

Encl:
1. Form 121
2. Procedure to file application for Form 41 online on Income Tax Portal
3. Beneficial Ownership Declaration
4. Non-Resident Tax Declaration
5. Declaration under Rule 203 for Shareholder

| Zota Health Care Limited | **Folio No./ Dp.Id-Client Id** |
|---|---|

## Annexure-1

**FORM NO. 121**

**[*See* rule 211]**

**Declaration under section 393(6) for receipt of certain incomes without deduction of tax PART A**

**[To be Filled by the person for receipt of certain incomes without deduction of tax]**

| **Details of the declarant** | | | |
|---|---|---|---|
| **1.** | Name | | |
| **2.** | Address | | |
| **3.** | Permanent Account Number | | |
| **4.** | Status | | |
| **5.** | Residential status | | |
| **5(a).** | If resident individual, whether age is 60 years or more at any time during the tax year | *Yes/no* | |
| **6.** | Email id | | |
| **7.** | Contact number | Country Code | Number |
| **8.** | Tax Year (for which declaration is made) | 2026-27 | |
| **Details of income** | | | |
| **9.** | Nature of income | *(g) dividend (including dividend on preference shares) declared by domestic company* | |
| **10.** | Estimated income for which declaration is made | | |
| **11.** | Details of Form No.121 other than this form filed during the tax year, if any | | |
| **11(a).** | Total number of Form No.121 filed earlier | | |
| **11(b).** | Aggregate amount of income for which Form No.121 were filed | | |
| **12.** | Aggregate amount of income for which declaration is made during the tax year [sum of column 10 and 11(b)] | | |

*Kindly fill estimated*

| | | | | | | |
|---|---|---|---|---|---|---|
| **13.** | Estimated total income of the tax year including the income mentioned in column 12 | | | | | *total income for Tax year 2026-27* |
| **14.** | Details of the ITR filed for previous two tax years | | | | | |
| | Sl. No. | Tax Year | Acknowledgment Number | Return Income | | |
| | 1. | | | | | |
| | 2. | | | | | |

**DECLARATION**

I.......................................................having Permanent Account Number ................. do hereby declare that

(i) truly To the best of my knowledge and belief what is stated above is correct, complete and is stated.

(ii) The incomes referred to in this form are not includible in the total income of any other person under sections 96 to 99.

(iii) Tax on my estimated total income as referred to in column 13 of Part A (including the income referred to in column 12 of Part A) for tax year 2026-27 will be nil.

(iv) My income as referred to in column12 of Part A does not exceed the maximum amount not chargeable to tax for tax year 2026-27 (*not to be applicable in case of resident individual of age of sixty years or more at any time during the tax year*)

(v) In case this declaration is found to be false, I shall be liable to prosecution/penalty under the Act.

*Please sign here*

Place: ________ Signature of the Declarant

Date: ________ Name:

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**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/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Declaration can be furnished by an individual being a resident under section 393(6) [Table: Sl.

No. 1] or by any person, not being a company or a firm or an individual covered in section 393(6) [Table: Sl. No. 1], under section 393(6) [Table: Sl. No. 2].

4. Fill residential status's (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.
5. This application is applicable for following incomes, please fill as applicable:
   (a) payment of accumulated balance due to an employee participating in recognized provident fund
   (b) insurance commission for soliciting or procuring insurance business including business related to continu- acne, renewal, or revival of the insurance policies.
   (c) rent from a specified person
   (d) income in respect of (i) units of a mutual fund, or (ii) units from the Administrator of the specified undertak- ing, or (iii) units from the specified company
   (e) interest on securities, interest other than interest on securities by a banking company or a co-operative society- ty carrying on the business of banking or interest by a post office for a deposit made under a scheme notified by the Central Government or by Specified person
   (f) payment in respect of life insurance policy including the sum allocated as bonus on such policy
   (g) dividend (including dividend on preference shares) declared by domestic company Refer Section 393(6) for more details.
6. In case any declaration(s) in Form No, 121 is filed before filing this declaration during the tax year, mention the total number of such FormNo.121 filed along with the total amount of income for which said declaration(s) have been filed.
7. Please mention amount of estimated total income of the tax year for which declaration is filed including the amount of income for which this declaration and earlier declaration(s), if any, is made.
8. The person responsible for paying income referred to in row no.10 of Part A shall allot a unique identification number to all Form No.121 received by him during a quarter of the tax year and report the same in TDS statement furnished for the same quarter.
9. The person responsible for paying income referred to in row no.10 of Part A shall accept the declaration where the tax on declarant's estimated total income as referred to in row no.13 of Part A of the tax year will be nil.
10. Estimated total income shall be calculated after allowing for deduction(s) under Chapter VIII of the Act, if any, or set off of loss, if any, under the head—Income from house property and rebate allowable under section 156.
11. For a declarant other than the resident individual whose age is 60 years or more at any time during the tax year, the person responsible for paying income referred to in row no. 10 of Part A shall not accept the declaration where the amount of income of the nature referred to in section 393(6) or total amount of such income credited or paid or likely to be credited or paid during the tax year in which such income is to be included exceeds the maximum amount which is not chargeable to tax.
12. Before signing the verification, the declarant should satisfy himself that the information furnished in the declaration is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section 482.
13. Some of the information in the form would be pre-filled to the extent possible.
14. Amounts to be filled in ₹ unless otherwise provided.

# Annexure-2

**Procedure to file application for Form 41 online on Income Tax Portal**

**In case of shareholder having PAN**

| Steps | Description |
|---|---|
| 1 | Login to efiling website (https://eportal.incometax.gov.in ) using the PAN Login |
| 2 | Select E-file tab, then select Income Tax Forms and select the option File income tax forms |
| 3 | Select tab " Forms as per Income-tax Act, 2025" and Search Form 41 |
| 4 | Select Form 41 |
| 5 | From the dropdown provided, select the relevant Tax Year (i.e. 2026-27) for which Form 41 is to be filed and then click on continue |
| 6 | Fill all the required details in the Form |
| 7 | Attach the Tax Residency Certificate and Save the Draft and then Proceed to submit the Form with digital signature (DSC) of the authorized signatory. |
| 8 | After the form is filed, go to view filed form, download the copy of Form 41 filed for the relevant TY and submit the same to company along with relevant tax details/documents. |

**In case of shareholder not having PAN**

| Steps | Description |
|---|---|
| 1 | Visit the e-filing web portal at https://eportal.incometax.gov.in/ and click on "Register" located in the top right corner of the web page. |
| 2 | Select "Others" and then choose "Non-residents not holding and not required to have PAN" from the dropdown menu. |
| 3 | Fill in the required information, including your full name, date of incorporation/birth, tax identification number, and country of residence. |
| 4 | Provide the details of the key person, including their name, date of birth, tax identification number, and designation. |
| 5 | Offer contact details for the key person and provide a secondary email and contact details. Please note that you'll receive a one-time password (OTP) on your primary mobile number and email ID. |
| 6 | Attach the Tax Residency Certificate and submit. |

# Annexure 3

Date:

To
Zota Health Care Limited
Zota House, 2/896 Hira Modi Street,
Sagrampura, Surat-395002

**Subject: Declaration regarding Category and Beneficial Ownership of shares**

**Ref: PAN** – Mention PAN of Shareholder
**Folio Number / DP ID/ Client ID** – Mention all the account details

With reference to the captioned subject, and in relation to the appropriate withholding of taxes on the Dividend payable to us by **Zota Health Care Limited**(the Company), We hereby declare as under:

1. We, Full name of the shareholder ________________________, holding share/shares of the Company as on the record date, hereby declare that we are tax resident of India for the period April 2026-March 2027 (Tax Year).

2. We hereby declare that (Select Applicable)

☐ We are **Insurance Company** and are the beneficial owner of the share/shares held in the Company; and we are submitting self-attested copy of PAN Card.

☐ We are **Mutual Fund** specified under Schedule VII to section 11 of the Income Tax Act, 2025 and are the beneficial owner of the share/shares held in the Company; and we are submitting self-attested copy of PAN Card and registration certificate.

☐ We are **Alternative Investment fund** established in India and are the beneficial owner of the share/shares held in the Company; and our income is exempt under Schedule V to section 11 of the Act, 2025 and are governed by SEBI regulations as Category I or Category II AIF; and we are submitting self-attested copy of the PAN card and registration certificate.

☐ We are **New Pension System Trust** established in India and are the beneficial owner of the share/shares held in the Company; and our income is exempt under Schedule VII to section 11 of the Act, 2025 and being regulated by the provisions of the Indian Trusts Act, 1882; and we are submitting self-attested copy of the PAN card and registration certificate, as applicable.

☐ We are **business trust** as defined in clause (21) of section 2, by a special purpose vehicle referred to in the Note 2 of Schedule V to section 11 and therefore the provisions of Section 393(1) are not applicable; and are the beneficial owner of the share/shares held in the Company; and we are submitting self-attested copy of PAN Card and registration certificate

☐ We are category of the entity and are the beneficial owner of the share/shares held in the Company; and are not subject to withholding tax under section 393(5) of the Income Tax Act, 2025; and we are submitting self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN card.

☐ We are a **Recognized Provident funds/ Approved Superannuation fund/ Approved Gratuity Fund** established in India and our income is exempt under section 11 of the Income Tax Act and are therefore covered under Circular No. 18/2017 issued by Central Board of Direct Taxes (CBDT) under erstwhile Act; and we are submitting self-attested copy of the PAN card and registration certificate, as applicable.

3. We hereby confirm that the above declaration should be considered to be applicable for all the shares held in the Company under PAN/ accounts declared in the form.

4. We further indemnify the Company for any penal consequences arising out of any acts of commission or omission initiated by the Company by relying on my/ our above averment.

Thanking you.
Yours faithfully,
For Name of the shareholder
<<insert signature>>
Authorized Signatory - Name and designation

*Note: Kindly strike through whichever is not applicable.*

**Annexure-4**

**<letter head>**

Date:
To
Zota Health Care Limited
Zota House, 2/896 Hira Modi Street,
Sagrampura, Surat-395002

Dear Sir,

Sub: Certification with regard to Payment

For the purpose of determination of tax liability u/s. 393(2) [Table Sl. No 17] read with section 207(1) [Table Sl. No. 1] of the [Indian] Income-tax Act, 2025, I/We hereby certify that –

| **Nature of information** | **Details** |
|---|---|
| Name of the Shareholder | |
| Folio No | |
| Address in the country of residence | |
| Email i.d. | |
| Contact number | |
| Status | Company / LLP / Partnership / Trust / Individual |
| Tax identification number in the country of residence | |

1. I/We, << Name of the shareholder >> confirm that I/We are a tax resident of <<Insert country>> and are eligible to claim benefits of the India - << Insert country>> Double Tax Avoidance Agreement (DTAA), read with the provisions laid down in Multilateral Instrument (MLI), wherever applicable.

2. I/We, <<Name of the shareholder >> are the beneficial owner of the shares allotted in above folio no. as well as of the dividend arising from such shareholding.

3. I/We further declare that I/we have the right to use and enjoy the dividend received/ receivable from the above shares and such right is not constrained by any contractual and/ or legal obligation to pass on such dividend to another person.

4. I/We either do not have a Permanent Establishment (P.E.) in India or Dividend income earned by us in not attributable/effectively connected to the our P.E. in India as defined under the Income Tax Act, 2025 and DTAA between India and <Name of Country> read with the provisions laid down in Multilateral Instruments (MLI), wherever applicable, during the financial year <<<Year>>>. In the event of I/We having a P.E. in India or Dividend income is attributable/effectively connected to such P.E., I/We acknowledge our obligation to inform you forthwith with necessary details.

5. I/We hereby declare that the investments made by me/us in the shares of Zota Health Care Limited are not arranged in a manner which results in obtaining a tax benefit, whether directly or indirectly, as one of its principal purposes. The tax benefit, if any, derived from such investments would be in accordance with the object and purpose of the relevant provisions of the Double Taxation

Avoidance Agreement between India and [……………………………………….Insert name of country of which the shareholder is tax resident]

6. I / We further declare that I / We are eligible to claim benefit of the tax treaty between India and [Name of the Country of residence of shareholder] including satisfaction of the Limitation of Benefits clause (wherever applicable).

I/We further agree to indemnify Zota Health Care Limited for any penal consequences arising out of any acts of commission or omission initiated by << Name of the Shareholder>> by relying on our above averment.

Thanking you,

Yours Sincerely,

**For <Name of the Shareholder>**

_________________

**Name: <insert authorised person name>**
**<Insert designation>**

## Annexure 5

Date:

To
Zota Health Care Limited
Zota House, 2/896 Hira Modi Street,
Sagrampura, Surat-395002

**Sub: Declaration regarding credit for tax deducted at source in terms of section 390 of the Income-tax Act,2025 read with Rule 203 of the Income-tax Rules,2026**

______________________________________________________________________________

I/We, __________________________________ (Name, address and PAN of the deductee as per Rule 203); in the capacity of _______________; hereby declare that:

1. The dividend distributed/ paid or to be distributed or paid by Zota Health Care Limited (the Company) for the year ended 31st March, 2026 in respect of __________ shares held by_____________ (Name of the Shareholder) bearing Folio No. ___ to ___ is assessable in the hands of_____________________________ (Specify Name and Address of the Person in whose hands dividend is assessable) having PAN ___________ (Specify PAN of the said person in whose hands dividend is assessed and attached a copy whereof) in view of _________________ (Specify the reason for giving credit to such person).

2. Accordingly, credit for tax deducted at source in respect of dividend income is required to be given in the name of ______________________. (Specify Name and PAN of the Person in whose hands dividend is assessable i.e., to whom credit is to be given).

3. In view of the same, I/We request the Company to give credit of tax deducted at source of the Act in respect of dividend income distributed/ paid or to be distributed or paid for the year ended 31st March 2026 by issuing certificate for tax deduction at source in the name of the said person.

4. The above declaration is in terms of Section 390 of the Income-tax Act, 2025 read with Rule 203 of the Income-tax Rules, 2026.

**Verification**

I/We ______________________do hereby declare that to the best of my knowledge and belief what is stated above is correct complete and is truly stated.

Verified today the _________________day of ____________

Name and Signature of the person providing the information

Place: _______________
Encl.: As above