

( Premier Energies Limited)

CIN: L40106TG1995PLC019909

**Registered Office:** Plot No. 8/B/1 and 8/B/2, E- City, Maheshwaram Mandal, Raviryala Village, K.V.Rangareddy, Hyderabad, Telangana, 501359

**Tel:** 9030994222 **Website:** [www.premierenergies.com](http://www.premierenergies.com)

**Email ID:** [investors@premierenergies.com](mailto:investors@premierenergies.com)

Date: May 06, 2026

Ref: Folio / DP Id & Client Id No:

Name of the Shareholder:

Dear Shareholder(s),

**Sub: Tax Deduction at Source ('TDS') on 2<sup>nd</sup> Interim Dividend declared for the Financial Year 2025-26.**

At the Board Meeting held on May 4, 2026, the Board of Directors considered and approved a second interim dividend of ₹0.75 per equity share (75%) for the financial year 2025–26.

The record date for determining the eligibility of shareholders entitled to receive the said dividend is Saturday, May 9, 2026, based on the names appearing in the Register of Members.

The Company had previously declared and paid a first interim dividend of ₹0.25 per equity share (25%) for the financial year 2025–26 during the year ended March 31, 2026.

Shareholders will receive the aforesaid interim dividend through electronic mode based on the updated bank mandate in their demat accounts. If the bank mandate is not updated, the payment will be processed only after the bank details are duly updated in the demat account with the respective depository.

As you may be aware, in terms of the provisions of the Income-tax Act, 2025, ("the Act") as amended by the Finance Act, 2026, applicable with effect from April 1, 2026, dividend declared and paid by the Company is taxable in the hands of its shareholders, Accordingly, the Company shall be required to deduct tax at source from the said interim dividend at prescribed rates. The tax deduction / withholding tax rate would vary depending on the residential status of the shareholder and the exemptions as enumerated in the Act subject to fulfilling the documentary requirements.

The shareholders are requested to update their Permanent Account Number ("PAN") with the Company/KFin Technologies Limited ("KFinTech"), Registrar and Share Transfer Agent ("RTA") (in case of shares held in physical mode) and with the Depositories/ Depository Participants (in case of shares held in demat mode).

No TDS shall be deducted on the Dividend payable to Resident Individuals if the total dividend to be received by them during financial year 2026-27 **does not exceed Rs 10,000**. If in case any further dividend is distributed during the financial year 2026-27 & total dividend to be received

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by resident individual shareholder exceed Rs. 10,000/-, then applicable TDS will be deducted on gross amount of dividend including past interim dividends.

Where in case the shareholder provides Form 121, no tax at source shall be deducted provided that the eligibility conditions are being met.

The Company will verify the PAN status from the Income Tax Department enabled online functionality and deduct TDS accordingly.

### **Part I - Mandatory details applicable for all shareholders:**

It is hereby requested to ensure that the details mentioned hereinbelow are completed and/or updated, as applicable, through the depository participant if the shares are held in demat form and in case of shares are held in physical form through the RTA on or before May 09, 2026.

#### **1. Residential status as per the Act i.e. Resident or Non-Resident for FY 2026-27 along with valid PAN copy, if any**

#### **2. Category of shareholder**

- Mutual Fund
- Insurance Company
- Alternate Investment Fund (AIF) Category I and II
- AIF Category III
- Government (Central/State)
- Foreign Portfolio Investor (FPI) /Foreign Institutional Investor (FII): Foreign Company
- FPI/FII: Others (being Individual, Firm, Trust, AJP, etc.)
- Individual
- Hindu Undivided Family (HUF)
- Firm
- Limited Liability Partnership (LLP)
- Association of Persons (AOP), Body of individuals (BOI) or Artificial Juridical Person (AJP)
- Trust
- Domestic company
- Foreign company

#### **3. Email ID**

#### **4. Address**

Please note that the above details as available on record date in the register of Shareholders will be relied upon by the Company, for the purpose of complying with the applicable TDS provisions.

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## Part II - TDS Provisions and documents required as applicable for relevant category of shareholders

In addition to ensuring completion and/or updating, as applicable, of above mandatory details, shareholders are also requested to take note of the TDS rates and additional information requested by the Company for their respective category in order to comply with the applicable TDS provisions.

### 1. Resident Shareholders:

Section	Category	Rate of Tax	Remarks	Additional Documents Required
393	Alternative Investment Funds (AIF)	0%	Applicable for Category I and II AIF registered with SEBI (*). In the case of Category III AIFs, TDS would be @ 10% if PAN is valid	<ol style="list-style-type: none"> <li>1. Copy of valid PAN</li> <li>2. Copy of registration certificate issued by SEBI;</li> <li>3. Self-declaration that its dividend income is not chargeable under the head "profits or gains of business or profession" and is exempt from tax under schedule V(1) of the Act</li> </ol>
393(9)	National Pension Scheme	0%		<ol style="list-style-type: none"> <li>1. Copy of PAN of NPS Trust</li> <li>2. Self-declaration that the income received by the NPS trust is exempt from Income tax as per the provisions of schedule VII(41) and such income is also exempt from deduction of taxes as per section 393(9)</li> </ol>
393(1)(Sl. No.7)	Insurance companies	0%	Applicable for Insurance companies registered under IRDA (*).	<ol style="list-style-type: none"> <li>1. Copy of valid PAN</li> <li>2. Copy of registration certificate issued by IRDAI;</li> <li>3. Self-declaration that that the shareholder has full beneficial interest with respect to the shares owned by it</li> </ol>

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393(1)(Sl. No.7)	Resident Individuals	0%	(i) If aggregate dividend distributed or likely to be distributed during FY 2026-27 does not exceed Rs 10,000/-; or (ii) If valid Form 121, is furnished (*).	1. Copy of valid PAN 2. Copy of the relevant exemption document viz. Form 121 as applicable to the shareholder
393(1)(Sl. No.7)	Other Residents	10%	PAN available in the register of <b>Shareholders</b> must be valid (**). In the absence of PAN or invalid PAN or if section 397 is applicable, TDS @ 20% would be applicable.	
395	Resident shareholders having lower deduction certificate u/s 395 of the Act	(\$)	(\$ TDS at rates prescribed under lower deduction certificate issued by the Income tax authority valid for Financial Year 2026-27, covering dividend income (*).	Copy of valid section 395 certificate issued by the tax authorities covering the dividend income to be received by the shareholder for FY 2026-27.

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	Resident shareholders entitled to exemption from TDS under any other section of the Act or vide any Income tax circulars issued by Indian tax authorities	0%	Depends on documentary evidence (e.g. relevant copy of registration, notification, order, circular etc. issued by Indian tax authorities) in support of claim of TDS exemption (*).	Copy of relevant documentary evidence in support of TDS exemption.
397	Other resident shareholders without PAN/ invalid PAN/ deleted PAN / specified person as per section 262	20%	Invalid PAN as per the Act.	

## 2. Non-Resident Shareholders

Section	Category	Rate of Tax	Remarks
393(2)(Sl. No.15)	FII/FPI	20%	Rate to be increased by applicable surcharge & cess. FII/ FPI to be entitled to avail beneficial tax rate if any under Double Taxation Avoidance Agreements if documents referred in row below are duly submitted.
393(2)(Sl. No.16)	Specified Fund	10%	Dividend paid to 'specified fund' referred to in Schedule VI [Note 1(g)], in accordance with the

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			provisions of Section 393(2) [Table: Sr. No. 16] of the Act.
393	Other Non-residents shareholders	20%	Rate to be increased by applicable surcharge & cess. While the Company is not obliged to apply a lower TDS rate as per Double Taxation Avoidance Agreements ("DTAA"), the Company may consider applying a lower rate, if following documents are submitted (*): a. Copy of valid PAN (**) b. Copy of TRC of the country of residence of the shareholder valid for Financial Year 2026-27 c. Copy of Form 41 filed electronically on the income tax portal for Financial Year 2026-27 d. Self-declaration of having no Permanent Establishment in India for Financial Year 2026-27, Beneficial ownership of shares and dividend income and eligibility to claim treaty benefits, as per specimen available at the portal of the RTA. In the case of shareholder other than individuals, the declaration has to be on the official letterhead of the entity with reference to the authorization date of the Board/Trust resolution in favour of the authorized signatory to sign the document.
395	Non-resident shareholders having lower deduction certificate u/s 395 of the Act	(\$)	(\$ TDS at rates prescribed under lower deduction certificate issued by the Income tax authority valid for Financial Year 2026-27, covering dividend income (*).
	Non-resident shareholders entitled to any exemption from TDS	0%	Depends on documentary evidence (e.g. relevant copy of registration, notification, order, etc. by Indian tax authorities) in support of claim of TDS exemption (*).

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	Other non-resident shareholders having a permanent establishment in India	35% (plus applicable surcharge and cess)	
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(\*) Accordingly, in order to enable us to determine the appropriate TDS / withholding tax rate applicable, you are requested to submit the above documents to the RTA of the Company at email id [einward.ris@kfintech.com](mailto:einward.ris@kfintech.com) on or before 09<sup>th</sup> May, 2026.

**Any document received for lower tax deduction/no tax deduction after 09<sup>th</sup> May, 2026 will not be considered.**

(\*\*) If the PAN is not valid as per the database of the Income-tax Portal, it would be considered as invalid PAN.

As per Section 262 of the Income-tax Act, any person entitled to receive any sum or income, on which tax is deductible shall furnish his Permanent Account Number (PAN) to the person responsible for deducting such tax, failing which tax shall be deducted at the higher of the following rates, namely:-

- i. at the rate specified in the relevant provision of this Act; or
- ii. at the rate or rates in force; or
- iii. at the rate of twenty per cent:

Please click on the following links to download/view the forms:

Form 121 - [Online Submission of Form 121 | KFintech](#)

Form 41 [Click here](#)

Thanks and Regards

Yours faithfully,  
**Premier Energies Limited**

**Ravella Sreenivasa Rao**  
Company Secretary and Compliance Officer

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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	<i>(refer Note 1)</i>		
2.	Address	<i>(refer Note 2)</i>		
3.	Permanent Account Number			
4.	Status	<i>(refer Note 3)</i>		
5.	Residential status	<i>(refer Note 4)</i>		
5(a).	If resident individual, whether age is 60 years or more at any time during the tax year	<i>Yes/no</i>		
6.	Email id			
7.	Contact number	Country Code	Number	
8.	Tax Year (for which declaration is made)			
Details of income				
9.	Nature of income	<i>(refer Note 5)</i>		
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	<i>(refer Note 6)</i>		
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)]			
13.	Estimated total income of the tax year including the income mentioned in column 12	<i>(refer Note 7)</i>		
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) to the best of my knowledge and belief what is stated above is correct, complete and is truly 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... will be nil.
- (iv) my income as referred to in column 12 of Part A does not exceed the maximum amount not chargeable to tax for tax year..... *(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.

Place: .....

Signature of the Declarant

Date: .....

Name:

### PART B

**[Verification by the person who has received declaration(s) in Part-A from the declarant(s) and responsible for paying the income in respect of which this declaration is made]**

Details of the person responsible for paying income			
1.	Name	<i>(refer Note 1)</i>	
2.	Address	<i>(refer Note 2)</i>	
3.	Tax Deduction and Collection Account Number		
4.	Permanent Account Number		
5.	Email id		
6.	Contact number	Country Code	Number
7.	Tax Year		
Details of the declarant and the declarations received			
8.	Name of the declarant	<i>(refer Note 1)</i>	
9.	Permanent Account Number		
10.	Unique Identification Number		
11.	Date of Birth/Incorporation	<i>(dd/mm/yyyy)</i>	
12.	Address	<i>(refer Note 2)</i>	
13.	Email id		
14.	Contact number	Country Code	Number
15.	Estimated income for which declaration is made	<i>(as per column 10 of Part A)</i>	
16.	Estimated total income of the tax year of the declarant	<i>(as per column 13 of Part A)</i>	
17.	Aggregate amount of income for which declaration is made during the tax year	<i>(as per column 12 of Part A)</i>	
18.	Date on which declaration is received	<i>(dd/mm/yyyy)</i>	

## DECLARATION

I (name of authorized person)..... having Permanent Account Number ..... hereby certify that the information pertaining to the declarant(s) above has been duly furnished.

Place: .....

Signature of the authorized person

Date: .....

Name:

### 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' as (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 continuance, 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 undertaking, 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 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 Form No. 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.

**FORM NO. 41**

[See rule 75(1)]

**Information to be provided under section 159(8)**

<b>Part A: Particulars of the Applicant</b>			
1.	Name:	<i>(refer Note 1)</i>	
2.	Address:	<i>(refer Note 2)</i>	
3.	Communication Address in India (if available):	<i>(refer Note 3)</i>	
4.	Permanent Account Number (PAN) (if available):		
5.	E-mail Id:		
6.	Contact Number:	Country Code	Number
<b>Part B: Residential Information</b>			
7.	Tax Year:		
8.	Status:	<i>(refer Note 4)</i>	
9.	Country of residence (in the case of an individual) or Country/Region of incorporation/ registration (in the case of others):	<i>(refer Note 5)</i>	
10.	Tax Identification Number (TIN) in country/region of residence:	<i>(refer Note 6)</i>	
11.	Period for which the residential status as mentioned in the certificate referred to in section 159(8) is applicable:		
12.	Address of the assessee in the country or region outside India during the period for which the certificate, mentioned in Sl. No. 11 above, is applicable:		
13.	Copy of the certificate referred to in section 159(8):	<i>Upload the copy as Annexure</i>	

**Declaration**

I \_\_\_\_\_ (Name of assessee) with \_\_\_\_\_ (PAN/Unique identification number) have obtained a certificate referred to in section 159(8) from the Government of \_\_\_\_\_ (name of country or region outside India) which is provided as per Part B (Sl. No. 13).

**Verification**

I \_\_\_\_\_ hereby affirm that the information provided above is true and correct to the best of my knowledge and belief. I have not concealed any relevant fact. I am submitting this form in my capacity as \_\_\_\_\_ (designation), holding PAN \_\_\_\_\_ and I am competent to verify and submit this form.

Place:  
Date:Signature:  
Name:  
Designation:

**Notes:**

1. The name shall include the first name, middle name and last name, in the case of an individuals and full name of the entity for other cases.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country/region and pin code/zip code.
3. The communication address in India shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state and pin code.
4. Fill person status as below: —

(I)	Individual
(II)	Hindu undivided family
(III)	Company
(IV)	Firm
(V)	Association of Persons or Body of individuals, whether incorporated or not
(VI)	Local authority
(VII)	Artificial Juridical Person
(VIII)	Government
(IX)	Trust
(X)	Limited Liability Partnership

5. Where the region is a specified territory, the same may be mentioned.
6. Tax Identification Number of the applicant in the country or region of his residence and in case no such number is available, then a unique number on the basis of which the applicant is identified by the Government of that country or the region of which he claims to be a resident.
7. Some of the information in the form would be pre-filled to the extent possible.