



Khaitan CHEMICALS AND FERTILIZERS LIMITED

CIN : L24219MP1982PLC004937

The B Zone, 7th Floor, Pipliya Kumar, Nipania Main Road, Indore - 453771 (M.P.)

Phone : 0731-4753666, E-mail : secretarial@kcfl.in, Website : www.kcfl.co.in

June 12th, 2026

The Manager (Listing/Compliance) National Stock Exchange of India Limited Exchange Plaza, Bandra-Kurla Complex, Bandra (East), MUMBAI- 400 001 NSE Symbol : KHAICHEM	The Manager (DCS/Compliance) BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, MUMBAI- 400 001 BSE Scrip Code : 507794
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Dear Sir/Madam,

Sub: Communication sent to the Shareholders regarding 'Deduction of tax at source on dividend payment.

Re: Communication to Shareholders - Intimation of Tax Deduction on Dividend

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, Please find enclosed herewith a communication sent to the Company's Shareholders informing them about deduction of tax at source on dividend. This has been sent to those Shareholders whose e-mail IDs are registered with the Company/Depository Participants, explaining the provisions of withholding tax on dividend, prescribed rates, declarations to be submitted, as may be applicable.

The above communication along with the annexures is also available on Company's website at <https://kcfl.co.in/>

This is for your information and records.

Yours faithfully,

Sejal Maheshwari
Company Secretary & Compliance Officer
Membership No- F13942

Encl.: as above



Dear Shareholder(s),

Sub: Communication in respect of Deduction of Tax at source on Dividend pay out

Trust you and your family Members are safe and in good health!!

We wish to inform you that the Board of Directors ("Board") of your Company at their Meeting held on **23rd April, 2026**, have recommended a Dividend of Rs. 0.05 per Equity Share (5%) of the face value of Rs.1/- (*Rupee One only*) each for the Financial Year ended March 31, 2026.

The Dividend, as recommended by the Board, if approved at the ensuing 44th Annual General Meeting (AGM), will be paid to the shareholders holding equity shares of the Company as at the record date. The Record date fixed for determining the entitlement of Members to dividend for the financial year ended March 31, 2026, if approved at the AGM is Tuesday, July 14, 2026.

As you are aware that as per the Income Tax Act, 2025 ('the Act'), dividends paid or distributed by a Company, shall be taxable in the hands of the shareholders. The Company shall therefore be required to deduct tax at source at the time of making the payment of the said Dividend if declared at the above AGM.

TDS rate may vary depending on the residential status of the shareholder and the documents submitted to and accepted by the Company under the provisions of the Act.

As per section 262 of the Income Tax Act, every person who is eligible to obtain Aadhaar number shall quote such number in the application form for allotment of Permanent Account Number if a person fails to intimate his Aadhaar number as per clause (a), the Permanent Account Number allotted to that person shall be made inoperative in such manner as may be prescribed. The tax shall be deducted at higher rates as prescribed under the Act in this case. The Company will rely on the reports downloaded from the reporting portal of the income tax department for checking validity of PANs / inoperative PANs.

Shareholders holding physical securities are requested to note that SEBI, vide its circular dated November 03, 2021 (subsequently amended by circulars dated December 14, 2021, March 16, 2023 and November 17, 2023) mandated that the security holders, holding securities in physical form, whose folio(s) do not have PAN, Choice of Nomination, Contact Details, Mobile Number, Bank Account Details, Specimen Signature updated, shall be eligible for any payment including dividend, interest or redemption in respect of such folios, only through electronic mode with effect from April 01, 2024, upon their furnishing all the aforesaid details in entirety to Registrar and Share Transfer Agent.

The TDS for various categories of shareholders along with required documents are provided in Tables 1 and 2 below:



Table 1: Resident Shareholders

Category of shareholder	Tax Deduction Rate	Exemption applicability/ Documentation requirement
Any Resident shareholder	10%	Update valid PAN if not already done with depositories (in case of shares held in Demat mode) and with the Company's Registrar and Share Transfer Agent -Ankit Consultancy Private Limited (in case of shares held in physical mode). No deduction of taxes in the following cases - <ul style="list-style-type: none">• If Dividend income to a resident Individual shareholder during Tax Year (TY) 2026-27 does not exceed INR 10,000/-,• If the shareholder is exempted from TDS provisions through any circular or notification and provides an attested copy of the PAN along with the documentary evidence in relation to the same.
Resident individuals submitting Form No. 121	NIL	Shareholders providing Form No. 121 (Refer Annexure 1) on fulfilment of prescribed conditions. Note - All fields are mandatory to be filled up and Company may at its sole discretion reject the form if it does not fulfil the requirement of law.
Order under Section 395 of the Act	Rate provided in the order	Lower/NIL withholding tax certificate obtained from Income Tax authorities.
Insurance Companies: Public & Other Insurance Companies	NIL	Documentary evidence that the provisions of Section 393(1) [Table: Sl. No. 7] of the Act are not applicable (Annexure 2).
Corporation established by or under a Central Act which is, under any law for the time being in force, exempt from income- tax on its income.	NIL	Documentary evidence that the person is covered under Section 393(5) of the Act (Annexure 2).
Mutual Funds	NIL	Documentary evidence that the person is covered under Section 393(5) of the Act (Annexure 2).



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Business Trust	NIL	Documentary evidence that the provisions of Section 393(1) [Table: Sl. No. 7] of the Act are not applicable (Annexure 2).
Alternative Investment fund	NIL	Documentary evidence that the person is covered by Notification No. 51/2015 dated 25 June 2015 (Annexure 2).
Recognized Provident funds/ Approved Superannuation fund/ Approved Gratuity Fund	NIL	Documentary evidence that the person is covered by Circular No. 18/2017 dated 29 May 2017 (Annexure 2)
New Pension System Trust	NIL	Documentary evidence that the person is covered under schedule VII [Table SI No. 41] of the Act (Annexure 2).
Other Resident shareholders without registration of PAN or having Invalid PAN or an inoperative PAN (PAN & Aadhaar not linked)	20%	Update valid PAN if not already done with depositories (in case of shares held in Demat mode) and with the Company's Registrar and Share Transfer Agents - Ankit Consultancy Private Limited (in case of shares held in physical mode).

Please note the following:

- Recording of the valid Permanent Account Number (PAN) for the registered Folio /DP Id /Client Id is mandatory. In absence of a valid PAN, the tax will be deducted at a higher rate of 20% as per Section 397(2) of the Act.
- Shareholders holding shares under multiple accounts under different status/categories 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.
- Transferring credit to the Beneficial owner - As per Rule 203 of the Income-tax Rules 2026, in the case where the dividend is received in the hands of one person but is assessable in the hands of other person, the tax may be deducted in the name of such other person if the first-mentioned person provides a declaration as prescribed in this regard. The aforesaid declaration shall contain (i) name, address, PAN, and residential status of the person to whom credit is to be given; (ii) payment in relation to which credit is to be given; and (iii) the reason for giving credit to such person.

We request you to provide any such details latest by July 14, 2026. (Refer to Annexure 5 for sample format)



Table 2: Non-resident Shareholders

Category of shareholder	Tax Deduction Rate	Exemption applicability/ Documentation requirement
Section - 207 Any Non-resident shareholder, Foreign Institutional Investors, Foreign Portfolio Investors (FII, FPI)	20% / Tax Treaty rate whichever is lower (increased by surcharge and cess wherever applicable)	<p>Non-resident shareholders may opt for a tax rate under the Double Taxation Avoidance Agreement ("Tax Treaty"). The Tax Treaty rate shall be applied for tax deduction at source on submission of the following documents to the company:</p> <ul style="list-style-type: none"><input type="checkbox"/> Self-attested copy of Tax Residency Certificate (TRC) (of TY 2026-27 or calendar year 2026), valid as on the AGM date obtained from the tax authorities of the country of which the shareholder is resident<input type="checkbox"/> Self-declaration in Form No. 41 executed in electronic mode from Income tax portal. (Refer Annexure 4 for procedure to file electronic Form No. 41)<input type="checkbox"/> Self-declaration confirming not having a Permanent Establishment in India and eligibility to Tax Treaty benefit (of TY 2026-27 or calendar year 2026) (format attached herewith - Refer to Annexure 3). <p>TDS shall be recovered at 20% (plus applicable surcharge and cess) if any of the above-mentioned documents are not provided. Further, please provide a copy of the PAN Card, if registered with the Indian tax authorities.</p> <p>The Company is not obligated to apply the Tax Treaty rates at the time of tax deduction/withholding on dividend amounts. Application of Tax Treaty rate shall depend upon the completeness of the documents submitted by the non-resident shareholder and are in accordance with the provisions of the Act.</p>
Submitting Order under Section 395 of the Act	Rate provided in the Order	Lower/NIL withholding tax certificate obtained from Income Tax authorities.
Non-Resident Shareholders who are tax residents of Notified Jurisdictional	30%	NA



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Area as defined u/s 176) of the Act		
Sovereign Wealth Funds and Pension funds notified by Central Government under Schedule V [Table: SI No. 7] of the Act	NIL	<input type="checkbox"/> Copy of the notification issued by CBDT substantiating the applicability of section Schedule V [Table SI. No 7] of the Act issued by the Government of India. <input type="checkbox"/> Self-Declaration that the conditions specified in Schedule V [Table SI. No 7] have been complied with
Subsidiary of Abu Dhabi Investment Authority (ADIA) as prescribed under Schedule V [Table SI. No 7] of the Act	NIL	Self-Declaration substantiating the fulfilment of conditions prescribed under Schedule V [Table SI. No 7]

Note:

1) The Shareholders holding shares under multiple accounts under different status/categories and having 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.

SUBMISSION OF TAX-RELATED DOCUMENTS:

For All Shareholders: -

The aforesaid documents such as Form No. 121 ,41, TRC or Other documents under Section 393 of the Act shall be mailed on secretarial@kcfl.in or cs@kcfl.in , on or before **July 14, 2026**, upto 05.00 pm (IST), to enable the Company to determine the appropriate TDS / withholding tax rate applicable. No communication/documents on the tax determination / deduction shall be considered post **July 14, 2026**, 05.00 pm (IST) Documents sent to any other email ids may tantamount to non-submission of documents and attract TDS as per the provisions of the Act. In the event, the Shareholders would like to submit the aforesaid documents such as Form No. 121 in physical mode, the same may be submitted to the Company on its Indore office address i.e. The B Zone , 7th floor Pipliya Kumar Nipania main road, Indore, Madhya Pradesh 452010.

New Delhi Office:
4-B/3 Palm Drive, DLF Farms
Chattarpur Extension
New Delhi - 110074

Regd. Office :
A.B. Road, Village Nimrani,
Dist. - Khargone - 451 660 (M.P.)
Phone : 07285-265448, 265447



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Resident Individual Shareholders can alternatively submit Form No. 121 (Declaration for receipt of dividend without deduction of Tax) through their Depository Participants i.e. [National Securities Depository Limited](#) (NSDL) or [Central Depository Services \(India\) Limited](#) (CDSL). NSDL and CDSL have been enabled to accept Form No. 121 electronically. Accordingly, shareholders holding shares in dematerialized form may submit Form No. 121 directly through their respective Depository Participant (DP).

It may be further noted that in case the tax on said Dividend is deducted at a higher rate in absence of receipt of the aforementioned details/documents from you, there would still be an option available with you to file the return of income and claim an appropriate refund, if eligible. However, no claim shall lie against the Company for such taxes deducted.

Shareholders will also be able to see the credit of TDS in Form 26AS, which can be downloaded from their e-filing account at <https://eportal.incometax.gov.in/iec/fooservices/#/login>

Updation of PAN, Bank Account details, Signature, Mobile Number, Email Id, Address and other details:

All the shareholders are requested to update their PAN, Bank Account details, Signature, Mobile Number, E-mail ID, Address, residential status, category and other details with their relevant depositories through their depository participants, if the shareholding is in demat form.

In case you are holding shares in physical form, you may submit Form ISR-1, ISR-2 and SH-13 along with supporting documents with the Company's RTA viz., Ankit Consultancy Private Limited at 60, Electronic Complex, Pardesipura, Indore, Madhya Pradesh 452010. The Shareholders are requested to go through the web link of RTA <https://www.ankitonline.com/documents.aspx> to download Forms. All the forms are available in under the head "Format for KYC" or visit Company's website <https://kcfl.co.in/investors-information/#1633683401829-855de6f6-24cc> to download Forms.

The Company is obligated to deduct TDS based on the records made available by National Securities Depository Limited or Central Depository Services (India) Limited [*collectively referred to as 'the Depositories'*] in case of shares held in demat mode and from the RTA in case of shares held in physical mode and no request will be entertained for revision of TDS return.

We solicit your cooperation in this regard.

Thanking you,

Yours sincerely,

For Khaitan Chemicals and Fertilizers Limited

Sd/-

Sejal Maheshwari

Company Secretary & Compliance Officer

New Delhi Office:
4-B/3 Palm Drive, DLF Farms
Chattarpur Extension
New Delhi - 110074

Regd. Office :
A.B. Road, Village Nimrani,
Dist. - Khargone - 451 660 (M.P.)
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[Click here](#) to download Annexure 1 - Form No. 121

[Click here](#) to download Annexure 2 - self declaration (Resident shareholder)

[Click here](#) to download Annexure 3 - self declaration regarding credit for tax deducted at source

[Click here](#) to download Annexure 4 - Form No. 41

[Click here](#) to download Annexure 5 - declaration that income is assessable in hands of other person

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.

Annexure 2

DECLARATION FOR RESIDENT SHAREHOLDER

(To be declared by resident shareholder for availing the NIL tax rate deduction on dividend payment under the Income Tax Act, 2025)

Date: xxxxxxxxxxxx

To

Subject: Declaration regarding Category and beneficial ownership of shares

Ref: PAN

Folio Number / DP ID/ Client ID – (Please specify all the account details)

With reference to the captioned subject, and in relation to the appropriate withholding of taxes on the Dividend payable to me / us by _____ ('the Company'), I / We hereby declare as under:

1. I / We, (*Full name of the shareholder*), holding share/shares of the Company as on the record date, hereby declare that I am / we are tax resident of India for the period April 2026 - March 2027 (Indian Fiscal Year).
2. I / We hereby declare that (Strike out whatever is not applicable)

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

OR

*We are a **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 the PAN Card and registration certificate.

OR

*We are **Alternative Investment Fund (AIF)** 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 Income-tax Act, 2025. We are governed by SEBI regulations as Category I or Category II AIF; and we are submitting a self-attested copy of the PAN card and registration certificate. We also affirm that income from such shares is not categorized as Income under the 'Profits and gains from business or profession'.

OR

*We are **Business Trust (ReIT / InVIT)** as defined in Explanation specified under Schedule V to section 11 of the Income-tax Act,2025, and are the beneficial owner of the share/shares held in the Company; and are not subject to withholding tax as per section 393(1) of the Income Tax Act, 2025 and we are submitting a self-attested copy of the PAN card.

OR

*We are **[Nature of the entity]** and are the beneficial owner of the share/shares held in the Company; and are not subject to withholding tax as per section 393(1)/393(5)/ 393(6) of the Income Tax Act, 2025; and we are submitting a self-attested copy of the documentary evidence supporting the exemption status (e.g. relevant copy of relevant rule, registration, notification, order, etc.) along with a self-attested copy of the PAN card.

3. I / We will indemnify and hold harmless the Company for any tax, interest, penalty or related cost that the Company may incur due to non-withholding or withholding of tax at lower rate arising out of any acts of commission or omission initiated by the Company by relying on my/ our above averment.

4. I / 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.

Thanking you.

Yours faithfully,

For **(Name of the shareholder)**

<<insert signature>>

Authorized Signatory -

Notes:

1. *Delete whichever is not applicable.

Annexure 3

Date:

To

[Name of Company]

Address of Company.

Subject: Declaration regarding Tax Residency 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 me / us by [**Name of Company**] (the Company), I / We hereby declare as under:

1. I / We, Full name of the shareholder, holding share/shares of the Company as on the record date and I am /we are tax resident of <<<COR'>> within the meaning of Article 4 of the Agreement (or any other relevant article under DTAA) for Avoidance of Double Taxation (DTAA) between India and <<<COR>>, read with the provisions laid down in Multilateral Instrument ('MLI'), as applicable. Our place of central management and control as well as place of effective management is in <<<COR>>. Hence, we are eligible to avail benefits of Double Tax Avoidance Agreement between India and DTAA.
2. I / We hereby declare that, I am /we are the beneficial owner of the share/shares held in the Company as well as the dividend arising from such shareholding; and 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.
3. Our taxpayer identification number / unique number in <<COR>> is .
4. I/We confirm that I/We are entitled to claim the benefits under the Treaty as modified by the multilateral convention to implement tax treaty related measures to prevent base erosion and profit shifting (MLI) including but not limited to the Principal Purpose Test (PPT), limitation of benefit clause (LOB), Simplified Limitation of Benefits (SLOB), period of holding of shares etc. as applicable. I/We hereby confirm that we have not entered into the arrangement or transaction for the main purpose of obtaining tax treaty benefits under the treaty, directly or indirectly, where the Principal Purpose or Main Purpose of the arrangement or transaction is not treaty shopping related so as to obtain a tax advantage. Benefit if at all obtained is in accordance with the object and purpose of the treaty, with commercial substance.
5. I/We confirm that I/we do not have any business connection in India within the meaning of section 9 of the Income-tax Act, 2025 ("the Act"). Further, I/we confirm that I/we do not constitute significant economic presence within the meaning of section 9 of the Act.
6. I/We confirm that I/We have not entered into an impermissible avoidance arrangement i.e. an arrangement, the main purpose or one of the main purposes of which is to obtain a tax benefit and it (a) creates rights, or obligations, which are not ordinarily created between persons dealing at arm's length (b) results, directly or indirectly, in the misuse, or abuse, of the provisions of this Act (c) lacks commercial substance or is deemed to lack commercial substance under section 180 of the Income-tax Act, 2025, in whole or in part; or (d) is entered into, or carried out, by means, or in a manner, which are not ordinarily employed for bona fide purposes.

¹ COR- Country of tax residence

7. I/We hereby furnish a copy of valid Tax Residency Certificate dated [redacted] having Tax Residency Certificate number [redacted], along with a copy of Form 41 duly filled and signed for the period April 2026-March 2027.
8. Our Indian Income Tax registration number, i.e. Permanent Account Number (PAN) is <<if applied>>/ We are not registered with Indian income tax department and hence, do not have PAN in India
9. I/We do not have any Permanent Establishment ('PE') in India as per the provisions of Income-tax Act, 2025 and as per Article 5 r.w Article 7 of DTAA between India and <<COR>> read with provisions as laid down in MLI, wherever applicable.
10. If, I /We have any PE or fixed base in India as construed under relevant Articles of the applicable tax treaty but the dividend income receivable by me/us from investment in the shares of the Company is not effectively connected to said permanent establishment in India.
11. I/We undertakes to provide all necessary documents and reasonable assistance to **[Name of Company]** as and when required by them in connection with any proceedings before the Indian Revenue Authorities

I/ We confirm that the above declaration is true and correct and is applicable for Tax Year 2026-27. If case of any misrepresentation or false documentation provided / made by us, we shall indemnify **[Name of Company]** as well as any other person who places reliance on these declaration / documents to the extent of taxes and other liabilities that may be levied on **[Name of Company]** and / or such other person by the Indian Revenue Authorities

I/We confirm that the declaration / facts / documents provided above are true and correct and shall be applicable for the TY 2026-27. I/We undertakes to intimate **[Name of Company]** if there are any changes in the above fact during Tax Year 2026-27.

I/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.

The shareholders are required to provide a Declaration strictly as per the specified format given above, failing which the Company reserves the right to deny the Treaty benefits.

Thanking you.
Yours faithfully,
For Name of the shareholder
<<insert signature>>

Authorized Signatory - Name and designation

Contact address: _____ [Please insert]
 Email address: _____ [Please insert]
 Contact Number: _____ [Please insert]
 Tax Identification Number _____ [Please insert]

Note: Kindly strikethrough whichever is not applicable

(*In case of any Authorised Signatory being other than Director/ Managing Director, please attach the valid Power of Attorney authorising the individual as an Authorised Signatory)

The shareholders are required to provide a Declaration strictly as per the specified format given above, failing which the Company reserves the right to deny the Treaty benefits.

FORM NO. 41
[See rule 75(1)]

Information to be provided under section 159(8)

Part A: Particulars of the Applicant			
1.	Name:	(refer Note 1)	
2.	Address:	(refer Note 2)	
3.	Communication Address in India (if available):	(refer Note 3)	
4.	Permanent Account Number (PAN) (if available):		
5.	E-mail Id:		
6.	Contact Number:	Country Code	Number
Part B: Residential Information			
7.	Tax Year:		
8.	Status:	(refer Note 4)	
9.	Country of residence (in the case of an individual) or Country/Region of incorporation/ registration (in the case of others):	(refer Note 5)	
10.	Tax Identification Number (TIN) in country/region of residence:	(refer Note 6)	
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.

Date:

To

Company

Sub: Declaration regarding credit for tax deducted at source in terms of section 390 r.w. Rule 203 (2)

I, _____ (Name, address and PAN of the deductee as per Rule 203 (2));
in the capacity of _____; hereby declare that:

- a) The dividend distributed/ paid or to be distributed or paid by _____ (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).
- b) 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)
- c) In view of the same, I 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.
- d) The above declaration is in terms of Section 390 of the Income-tax Act, 1961 read with Rule 203 (2) of the Income-tax Rules, 1962 and if based on which tax is deducted at source by the Company it would be in due compliance of law by the Company.

Verification

I 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

Internal

Place:

Encl: As above

Internal