

**Corporate Office :**

The First, A&B Wing, 9<sup>th</sup> Floor,  
Behind Keshav Baug Party Plot,  
Vastrapur, Ahmedabad - 380 015,  
Gujarat, India  
Phone : +91 79 2960 1200/ 1/ 2  
Fax : +91 79 2960 1210  
eMail : info@ratnamani.com



RMTL/SEC/TDS ON DIVIDEND/2026-27

June 10, 2026

<b>BSE Ltd.</b> Corporate Relationship Department 1 <sup>st</sup> Floor, New Trading Ring, Rotunda Building, P. J. Tower, Dalal Street, Fort, Mumbai – 400 001 Company Code : 520111	<b>National Stock Exchange of India Ltd.</b> “Exchange Plaza”, 5th Floor, Bandra – Kurla Complex, Bandra (E), Mumbai - 400 051 Company Code : RATNAMANI
---	--

**Subject: Communication to the Shareholders of the Company for Deduction of Tax at Source (TDS) on Dividend payment during the Financial Year 2026-27 and Updation of their PAN, Email Address, Mobile Number, Choice of Nomination and Bank Account details.**

Dear Sir/Madam,

As per the provisions of the Income Tax Act, 2025, the dividend income is taxable in the hands of the Shareholders and the Company is required to withhold tax at source from dividends paid to its Shareholders at the prescribed rates (plus applicable surcharge and cess), as may be notified from time to time.

In this regards, please note that the Company has sent E-mail Communications to all the Shareholders on June 9, 2026, who had registered their email ID's with the Company / RTA / Depository Participants, about the intimation of the Income Tax Rules w.r.t. Tax Deduction on Dividend, elaborating the process to be followed along with the necessary annexures and also for the updation of their PAN, Email Address, Mobile Number, Choice of Nomination and Bank Account details etc.

The above information will be made available on the website of the Company at [www.ratnamani.com](http://www.ratnamani.com).

Kindly take the above on your record.

Thanking you,

Yours faithfully,

**For, RATNAMANI METALS & TUBES LIMITED**

**ANIL MALOO**  
**COMPANY SECRETARY & COMPLIANCE OFFICER**

Encl.: As above

**ratnamani.com**

info@ratnamani.com  
CIN : L70109GJ1983PLC006460

**Registered Office**

17, Rajmugat Society, Naranpura Cross Roads,  
Ahmedabad - 380 013, Gujarat, India  
Phone: +91 79 2741 5504/2747 8700 | Fax: +91 79 2960 1210 | eMail: info@ratnamani.com



**RATNAMANI METALS AND TUBES LIMITED**  
**Corporate Identity Number (CIN):** L70109GJ1983PLC006460  
**Regd. Office:** 17, Rajmugat Society, Naranpura Char Rasta, Ankur Road,  
Naranpura, Ahmedabad – 380013  
**Phone No.:** +91-079-29601200 / 01 / 02, **Fax No.:** +91-079-29601210  
**E-mail:** [investor@ratnamani.com](mailto:investor@ratnamani.com), **Website:** [www.ratnamani.com](http://www.ratnamani.com)

Date: June 9, 2026

Ref.: Folio No. / DP ID & Client ID: \_\_\_\_\_

Name of the Shareholder: \_\_\_\_\_

Dear Shareholder,

We are pleased to inform you that the Board of Directors of your Company at its meeting held on Friday, May 15, 2026, has recommended a dividend of Rs.10.00 per Equity Share (500%), having face value of Rs.2.00 each to the Shareholders for the Financial Year ended on March 31, 2026. The said Dividend will be payable post approval of the Shareholders at the ensuing 42<sup>nd</sup> Annual General Meeting scheduled to be held on **Tuesday, August 18, 2026**. The aforesaid dividend, if approved by the Shareholders at the ensuing AGM, will be paid on or before September 17, 2026.

In terms of the provisions of the Income Tax Act, 2025, effective from April 1, 2026, the Company is required to deduct tax at source at the prescribed rates on the dividend paid to its Shareholders. **No tax will be deducted on payment of dividend to the Resident Individual Shareholders, if the total dividend to be paid by the Company during the Financial Year / Tax Year 2026-27 does not exceed Rs.10,000.00.** The rate of tax deducted at source will vary depending on the category and residential status of the Shareholder and documents registered with the Company.

Hence, all the Shareholders are requested to ensure that the details such as valid Permanent Account Number (PAN), Residential Status, Category of Shareholder (e.g. Individual, Firm, LLP, HUF, Domestic Company, Mutual Fund, Insurance Company, Association of Persons (AOP), Body of Individual (BOI), Government (Central/ State), Foreign Company, Foreign Portfolio Investors / Foreign Institutional Investors, Government, Trust, Alternate Investment Fund-Category I, II or III, etc.), Email id and Address with PIN Code (including Country) are updated, in their respective demat account(s) maintained with the Registrar and Transfer Agent / Company / Depository Participants. Please note that these details as available on the Record Date in the Register of Members / Beneficiary Position will be relied upon by the Company, for the purpose of complying with the applicable withholding tax provisions. The record date has been fixed as **Tuesday, August 11, 2026** for determining the entitlement of the Shareholders to the dividend, if declared, for the Financial Year ended on March 31, 2026.

**A. RESIDENT SHAREHOLDERS:**

**A1. Tax Deductible at Source for Resident Shareholders (other than resident individual shareholders receiving dividend not exceeding Rs.10,000 during TY 2026-27):**

Sr. No. (1)	Particulars (2)	Rate of Deduction of Tax at Source (3)	Documents required (4)
1	Valid PAN updated with the Depository Participant in case shares are held in dematerialized form; or Registrar and Transfer Agent ('RTA') in case shares are held in physical form.	10.00%	No document required. (if no exemption is sought)
2	No PAN / Valid PAN not updated.	20.00%	No document required. (if no exemption is sought)

3	Non-linking of PAN with Aadhaar, if allotted	20.00%	No document required (Refer Note given below)*
4	Availability of lower / nil tax deduction certificate issued by Income Tax Department u/s 395(1) of Income Tax Act, 2025	Rate specified in the lower tax withholding certificate	- Copy of Pan Card - Lower / Nil tax deduction certificate obtained from Income Tax Authority

**\*Note:** As per Section 262 of the Income Tax 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 to 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 functionality of the Income-tax department for the above purpose. Provisions are effective from July 1, 2023. Shareholders may visit <https://www.incometax.gov.in/iec/foportal/> for FAQ issued by the Government on PAN Aadhaar linking.

**A2. No Tax Deductible at Source on Dividend payment to Resident Shareholders, if the Shareholders submit and register the following documents as mentioned in Column No.3 of the below table with the RTA of the Company.**

Sr. No. (1)	Particulars (2)	Documents required (3)
1	An Individual having dividend income more than Rs 10,000 and furnishing Form No.121.	- Copy of PAN card (refer Note No.iii to the Notes below) - Declaration in Form No.121, fulfilling prescribed conditions. (Please download the Link given as <b>Annexure-1</b> , given in this communication),
2	Shareholders to whom Section 393(1) of the Income Tax Act, 2025 does not apply, such as Insurance Company, LIC, GIC, Business Trust (REIT, InVIT) etc.	- Copy of PAN card - Self-declaration (Please download the Link given as <b>Annexure-2</b> , given in this communication), along with adequate documentary evidence (e.g. registration certificate), to the effect that the no tax withholding is required as per provisions of Section 393(1) of the Income Tax Act, 2025.
3	Shareholders covered under Section 393(5) of the Income Tax Act, 2025 such as Government, RBI, Mutual Funds specified under Schedule VII to Section 11 of the Income Tax Act, 2025, corporations established by Central Act and exempt from Income Tax.	- Copy of PAN card - Self-declaration (Please download the Link given as <b>Annexure-2</b> , given in this communication), along with adequate documentary evidence, substantiating applicability of 393(5) of the Income Tax Act, 2025.
4	Category I and II Alternative Investment Fund (AIF).	- Copy of PAN card - Self-declaration (Please download the Link given as <b>Annexure-2</b> , given in this communication) that AIF's income is exempt under Schedule V to Section 11 of the Income Tax Act, 2025 and governed by SEBI regulations as applicable to Category I or Category II AIFs, along with copy of SEBI registration certificate.

5	Any other entity exempt from withholding tax under the provisions of section 393(6) of the Act.	<ul style="list-style-type: none"> <li>- Copy of PAN card</li> <li>- Self-declaration (Please download the Link given as <b>Annexure - 2 &amp; 3</b>, given in this communication) along with adequate documentary evidence, substantiating the nature of the entity.</li> <li>- Copy of the lower tax withholding certificate obtained from Income Tax Department.</li> </ul>
---	---	--

**B. NON-RESIDENT SHAREHOLDERS:**

**Withholding tax on dividend payment to Non-Resident Shareholders, if the Non-Resident Shareholders submit and register the following documents as mentioned in Column No.4 of the below table with the RTA of the Company:**

Sr. No. (1)	Particulars (2)	Withholding Tax Rate (3)	Documents required (4)
1	Foreign Institutional Investors (FIIs) / Foreign Portfolio Investors (FPIs).	20.00%  (plus applicable surcharge and cess) OR Tax Treaty Rate whichever is beneficial	<ul style="list-style-type: none"> <li>- Copy of PAN card (if available)</li> <li>- Self-declaration (Please download the Link given as <b>Annexure-4</b>, at the end of this communication)</li> <li>- Copy of Tax Residency certificate issued by revenue authority of country of residence of shareholder for the Tax Year 2026-27 (covering the period from April 1, 2026 to March 31, 2027 i.e. valid as on record date)</li> <li>- Shareholders need to mandatorily provide digital Form 41 covering the period from April 1, 2026 to March 31, 2027.</li> </ul> <p><b>(Note:</b> Application of beneficial Tax Treaty Rate shall depend upon the completeness and satisfactory review by the Company of the documents submitted by the non-resident shareholders. In case the documents are found to be incomplete, the Company reserves the right to not consider the tax rate prescribed under the tax treaty).</p>
2	Alternative Investment Fund (Category III) located in International Financial Services Centre.	10%  (plus applicable surcharge and cess) <sup>(#)</sup>	<ul style="list-style-type: none"> <li>- Copy of PAN card (if available)</li> <li>- Self-declaration (Please download the Link given as <b>Annexure-5</b>, at the end of this communication) along with adequate documentary evidence substantiating the nature of the entity.</li> </ul>
3	Other Non-resident shareholders (except those who are tax residents of Notified Jurisdictional Area).	20%  (plus applicable surcharge and cess) or tax treaty rate, whichever is beneficial	<p>To avail beneficial rate of tax treaty following tax documents would be required:</p> <ul style="list-style-type: none"> <li>- Copy of PAN card (if available)</li> <li>- Copy of Tax Residency certificate</li> </ul>

			<p>issued by revenue authority of country of residence of shareholder for the Tax Year 2026-27(covering the period from April 1, 2026 to March 31, 2027 i.e. valid as on record date)</p> <ul style="list-style-type: none"> <li>- Shareholders needs to mandatorily provide digital Form 41 covering the period from April 1, 2026 to March 31,2027</li> <li>- Self-declaration for non-existence of permanent establishment / fixed base / business connection in India, place of effective management, beneficial ownership and eligibility to avail tax treaty benefit [on shareholder's letterhead] (Please download the Link given as <b>Annexure-4</b>, given in this communication)</li> <li>- In case of shareholder being tax resident of Singapore, please furnish the letter issued by the competent authority or any other evidences demonstrating the non-applicability of Article 24 – Limitation of Relief under India-Singapore Double Taxation Avoidance Agreement (DTAA).</li> </ul> <p>(<b>Note:</b> Application of beneficial Tax Treaty Rate shall depend upon the completeness and satisfactory review by the Company of the documents submitted by the non-resident shareholders. In case the documents are found to be incomplete, the Company reserves the right to not consider the tax rate prescribed under the tax treaty).</p>
4	Non-Resident Shareholders who are tax residents of Notified Jurisdictional Area as defined u/s 176(1) of the Act.	30%	NA
5	Sovereign Wealth funds and Pension funds notified by Central Government specified under Schedule V to Section 11 of the Act.	NIL	<ul style="list-style-type: none"> <li>- Copy of the notification issued by CBDT substantiating the applicability of Schedule V (Table Sr. No. 7) of the Act issued by the Government of India.</li> <li>- Self-Declaration (Please download the Link given as <b>Annexure - 6 &amp; 7</b>, given in this communication) that the conditions specified under Schedule V to Section 11 have been complied with</li> </ul>
6	Subsidiary of Abu Dhabi Investment Authority (ADIA) as prescribed specified under Schedule V to Section 11 of the Act.	NIL	Self-Declaration (Please download the Link given as <b>Annexure-8</b> , at the end of this communication) substantiating the fulfilment of conditions specified under Schedule V to Section 11 of the Act.
7	Availability of Lower / NIL tax deduction certificate	Rate specified in Lower tax	Copy of the lower tax withholding certificate obtained from Income Tax

	issued by Income Tax Department u/s 395(1) of the Act.	withholding certificate obtained from Income Tax Department	Department.
--	--	---	-------------

(#) In case PAN is not updated with the Company's RTA or depository; or PAN is not available; and information sought in the declaration are not provided, higher rate of withholding tax as per Section 397(2) shall be applied.

**Note No. i:** In case, the Tax Residency Certificate is furnished in a language other than English, the said Tax Residency Certificate would have to be translated from such other language to English language and thereafter duly notarized and apostilled copy of the Tax Residency Certificate would have to be provided.

**Note No. ii:** As per Section 159 of the Income Tax Act, 2025, a non-resident shareholder has an option to be governed by the provisions of the Double Taxation Avoidance Agreement (DTAA) between India and the country of tax resident of the shareholder, if such DTAA provisions are more beneficial to such shareholder.

**Note No. iii:** The aforesaid documents such as Form 121, documents under Section 393(5), 393(6) of the Income Tax Act, 2025, FPI Registration Certificate, Tax Residency Certificate, Lower Tax Certificate etc. can be uploaded on the link <https://web.in.mpms.mufg.com/formsreg/submission-of-Form-121-41.html> on or before **Monday, August 3, 2026** to enable the Company to determine the appropriate TDS / withholding tax rate applicable. In case where copy of documents (such as, PAN Card, Registration Certificate, etc.) are provided, the copy should be self-attested by the Shareholder or its authorized signatory. **Any communication on the tax determination / deduction received post Monday, August 3, 2026 shall not be considered by the Company / RTA.**

#### **LOWER TAX RATE CERTIFICATE:**

Where a taxpayer (shareholder) believes that his / her / its total income justifies withholding of tax at a lower rate, he / she / it can apply to the assessing officer for a certificate of withholding tax at a lower rate and the tax officer on being satisfied that lower deduction of TDS is justified shall issue a certificate for the same under Section 395 of the Income Tax Act, 2025.

You are requested to mention below credentials of Ratnamani Metals & Tubes Limited while applying lower tax rate certificate:

**Permanent Account Number (PAN) : AABCR1742E**  
**Tax Account Number (TAN) : AHMR01411E**

#### **TRANSFERRING CREDIT TO THE BENEFICIAL OWNER:**

In order to enable the Company to provide credit of tax deducted at source to beneficial shareholders in whose hands dividend paid by Company is assessable, shareholders are requested to provide declaration in format as prescribed under Rule 203 of the Income Tax Rules, 2026. The declaration must consist of Name, address, PAN of the person to whom credit is to be given and proportion of credit to be given in respect of dividend income. The said declaration must be given by August 3, 2026. The Company shall not be responsible for providing the TDS credit to the beneficiary Member, in any manner, in the absence of prior intimation by the Shareholder to the Company.

#### **REQUEST TO THE CLEARING MEMBERS:**

Clearing members are requested to ensure that as on record date no shares are lying in their account and shares are transferred to respective shareholder's account, so that dividend is credited directly to the Shareholder's account and not to the clearing member's account.

## **GENERAL:**

The documents furnished by the shareholders (such as Form 121, TRC, Form 41, Self-Attested Declaration etc.) shall be subject to review and examination by the Company before granting any beneficial rate or NIL Rate. The Company reserves the right to reject the documents in case of any discrepancies or the documents are found to be incomplete. In case of any discrepancy in documents submitted by the shareholder, the Company will deduct tax at higher rate as applicable, without any further communication in this regard. No claim shall lie against the Company for taxes once deducted.

Shareholders holding 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.

Application of TDS rate is subject to necessary verification by the Company against the details of the shareholders as available with Depositories / in Register of Members as on Tuesday, August 11, 2026 and other documents available with the Company / RTA.

It may be further noted that in case the tax on dividend is deducted at a higher rate, there would still be an option available to file the return of income and claim an appropriate refund, if eligible. No claim shall lie against the Company for such taxes deducted.

In the event of any income tax demand (including interest, penalty, etc.) arising from any misrepresentation, inaccuracy or omission of information provided by the Shareholder(s), such Shareholder(s) will be responsible to indemnify the Company and also, provide the Company with all information / documents and co-operation in any appellate proceedings.

We shall arrange to email the soft copies of TDS certificates to you at your registered email ID in due course, post payment of the dividend. The tax credit can also be viewed in Form 168 by logging in with your credentials (with valid PAN) at TRACES <https://www.tdscpc.gov.in/app/login.xhtml> or the e-filing website of the Income Tax department of India <https://www.incometax.gov.in>.

- **Annexure 1** – Declaration in Form No.121 [click here](#)
- **Annexure 2** - Declaration for Resident Shareholder for availing the NIL tax rate deduction [click here](#)
- **Annexure 3** - Declaration for Resident Shareholder covered under Schedule III to Section 11 of the Income-tax, Act, 2025 for availing the NIL tax rate deduction [click here](#)
- **Annexure 4** - Declaration regarding Tax Residency and Beneficial Ownership of shares [click here](#)
- **Annexure 5** - Declaration for Alternative Investment Fund (Category III) located in IFSC [click here](#)
- **Annexure 6** - Declaration for Sovereign Wealth Funds [click here](#)
- **Annexure 7** - Declaration for Pension Funds [click here](#)
- **Annexure 8** - Declaration for wholly owned subsidiary of Abu Dhabi Investment Authority [click here](#)

## **UPDATION OF PAN, EMAIL ADDRESS AND BANK ACCOUNT DETAILS:**

Shareholders are requested to register / update their PAN, Email Address and Bank details:

- with their Depository Participant(s) with whom they maintain their demat accounts, if shares are held in **dematerialized mode** by submitting the requisite documents to update their records such as tax residential status, permanent account number (PAN), registered email addresses, mobile numbers and Bank details etc. Details in a form prescribed by your Depository Participant(s) may also be required to be furnished.
- with the RTA of the Company, if shares are held in **physical mode** by submitting (i) Form ISR-1 mentioning therein Shareholder's Name, Folio Number, PAN, Email Address, Postal Address with PIN and Bank details (Bank account number, Bank and Branch name, Folio Number, IFSC, MICR details), (ii) self-attested copy of PAN Card, (iii) cancelled cheque leaf (In case the cancelled cheque leaf does not bear your name, please attach a copy of the bank pass-book

statement, duly self-attested) and also (iv) copy of the share certificate(s) at the address of the RTA or by email to RTA as given below.

The shareholders holding shares in physical folios are requested to note that SEBI vide its Master Circular no. HO/38/13/(4)2026-MIRSD-POD/II/4298/2026 dated February 6, 2026 (as updated/amended from time to time) issued to the Registrar & Transfer Agents, has mandated that effective from April 1, 2024, dividend to the security holders holding shares in physical mode shall be paid only through the electronic mode. Such payment to the eligible shareholders holding physical shares shall be made only after they have furnished their PAN, Contact Details (Postal Address with PIN and Mobile Number) Bank Account Details and Specimen Signature for their corresponding physical folios to the Company or the RTA.

In case any clarification is required, you may get in touch with our Registrar and Transfer Agent i.e. MUFG Intime India Private Limited (Formerly known as Link Intime India Private Limited) at its Ahmedabad Branch Office address as mentioned below:

MUFG Intime India Private Limited  
(Formerly known as Link Intime India Private Limited)  
**(Unit: Ratnamani Metals & Tubes Limited)**  
5<sup>th</sup> Floor, 506 to 508, Amarnath Business Centre - 1 (ABC-1),  
Besides Gala Business Centre, Nr. St. Xavier's College Corner,  
Off C. G. Road, Navrangpura, Ahmedabad - 380009  
**Tel No.:** +91-079-26465179 / 86 / 87, **E-mail ID:** [investor.helpdesk@in.mpms.mufg.com](mailto:investor.helpdesk@in.mpms.mufg.com)

The aforementioned details are also available on the website of the Company at [www.ratnamani.com](http://www.ratnamani.com).

Thanking you,

Yours faithfully,

**For, RATNAMANI METALS AND TUBES LIMITED**

**Sd/-**

**ANIL MALOO**

**COMPANY SECRETARY & COMPLIANCE OFFICER**

***Disclaimer: The information set out herein above is included for general information purposes only and does not constitute legal or tax advice. Since the tax consequences are dependent on facts and circumstances of each case, the investors are advised to consult their own tax consultant with respect to the specific tax implications arising out of receipt of dividend.***

Note: This is a system generated email and hence does not require signature. Please do not reply to this mail.

**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]**

<b>Details of the declarant</b>		
<b>1.</b>	Name	
<b>2.</b>	Address	
<b>3.</b>	Permanent Account Number	
<b>4.</b>	Status	
<b>5.</b>	Residential status	
<b>5(a).</b>	If resident individual, whether age is 60 years or more :	(Yes/no)
<b>6.</b>	Email id	
<b>7.</b>	Contact number	
<b>8.</b>	Tax Year (for which declaration is made)	
<b>Details of income</b>		
<b>9.</b>	Nature of income	
<b>10.</b>	Estimated income for which declaration is made	
<b>11.</b>	Details of Form No. 121 other than this form filed during the tax year, if any	(Yes/No)
<b>11(a).</b>	Total number of Form No. 121 filed earlier	
<b>11(b).</b>	Aggregate amount of income for which Form No. 121 were filed	
<b>12.</b>	Aggregate amount of income for which declaration is made during the tax year [sum of column 10 and 11(b)]	

<b>13.</b>	Estimated total income of the tax year including the income mentioned in column 12				
<b>14.</b>	Details of last 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 of the Act.
- (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*)
- (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	
<b>1.</b>	Name
<b>2.</b>	Address
<b>3.</b>	Tax Deduction and Collection Account Number
<b>4.</b>	Permanent Account Number
<b>5.</b>	Email id
<b>6.</b>	Contact number
<b>7.</b>	Tax Year
Details of the declarant and the declarations received	
<b>8.</b>	Name of the declarant
<b>9.</b>	Permanent Account Number
<b>10.</b>	Unique Identification Number
<b>11.</b>	Date of Birth/Incorporation
<b>12.</b>	Address
<b>13.</b>	Email id

14.	Contact number	Country Code	Number
15.	Estimated income for which declaration is made (Sr.10 of Part A)		
16.	Estimated total income of the tax year of the declarant (Sr. 13 of Part A)		
17.	Aggregate amount of income for which declaration is made during the tax year (Sr. 12 of Part A)		
18.	Date on which declaration is received		

### **DECLARATION**

I/We \_\_\_\_\_ having Permanent Account Number \_\_\_\_\_ hereby certify that the information pertaining to the declarant(s) above has been duly furnished as received in Part-A from the declarant(s) and is accurately reported to the best of my knowledge and belief.

Place: .....

Signature of the person responsible for  
paying the income

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 continu- ance, 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 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:                     

To

Ratnamani Metals & Tubes Limited,

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 Ratnamani Metals & Tubes Limited ('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**

#### **DECLARATION FOR RESIDENT SHAREHOLDER**

*(To be declared by individual Sikkimese resident shareholder covered under Schedule III to Section 11 of the Income-tax, Act, 2025 for availing the NIL tax rate deduction on dividend payment)*

Date:                     

To

Ratnamani Metals & Tubes Limited,

Subject: Declaration regarding NIL Rate of Dividend

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 Ratnamani Metals & Tubes Limited ('the Company') during the tax year 2026- 27, I hereby declare as under:

1. \*My name is recorded in the register maintained under the Sikkim Subjects Regulation, 1961 read with the Sikkim Subject Rules, 1961 (hereinafter referred to as the "Register of Sikkim Subjects"), immediately before the 26th day of April, 1975;

**OR**

\*My name is included in the Register of Sikkim Subjects by virtue of the Government of India Order No. 26030/36/90-I.C.I., dated the 7th August, 1990 and Order of even number dated the 8th April, 1991; or

**OR**

\*My name does not appear in the Register of Sikkim Subjects, but it is established beyond doubt that the name of my father or husband or paternal grand-father or brother from the same father has been recorded in that register;

2. I further declare that I have not married an Individual who is not Sikkimese as covered in (1).  
*(To be applicable in case of Woman Shareholder)*
3. I am also enclosing a copy of lower withholding tax certificate obtained from Income-tax Department under section 395(1) of the Act. *(mandatorily required to be furnished)*

**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.....

.....

(Signature of the person providing the information)

Place: .....

**Notes:**

1. \*Delete whichever is not applicable.

#### **Annexure 4**

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.

---

<sup>1</sup> 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.

**Annexure 5**

**DECLARATION FOR ALTERNATIVE INVESTMENT FUND - CATEGORY III LOCATED IN INTERNATIONAL FINANCIAL SERVICES CENTRE**

Date: [REDACTED]

To

Ratnamani Metals & Tubes Limited,

Subject: Declaration regarding registration number and nature

I / We, [REDACTED] do hereby solemnly declare as follows:

- a. I / We, am / are registered with Securities Exchange Board of India ('SEBI') as a Category III Alternative Investment Fund, holding the registration number [REDACTED] and complying with all regulations as prescribed by SEBI during the tax year 2026-27.
- b. I am / We are registered with SEBI under the status as \*Limited Liability Partnership/ \*Body Corporate or Company / \*Trust and have obtained the necessary certificates as prescribed.
- c. I / We are located in any International Financial Services Centre.
- d. I/ We further declare that all the units of the Alternative Investment Fund are held by non-residents other than unit held by a sponsor or manager.

(Name, designation & signature of the Shareholder)

Trust/ Company/ Limited Liability Partnership Seal (if applicable)

Date: [REDACTED]

Place: [REDACTED]

Address: [REDACTED]

Email and Telephone: [REDACTED]

PAN/Tax identification number (country of residence): [REDACTED]

**Notes:**

- 1. \*Delete whichever is not applicable.

[To be provided on Shareholder's Letter head]

**Annexure 6**

**DECLARATION FOR SOVEREIGN WEALTH FUNDS**

*(To be declared by non-resident shareholder as prescribed under Schedule V to Section 11 of the Income-tax Act, 2025 for NIL deduction on payment of dividend)*

Date: [REDACTED]

To

Ratnamani Metals & Tubes Limited,

Subject: Declaration regarding fulfillment of prescribed conditions under Schedule V to Section 11 of the Income tax Act, 2025

We, [REDACTED] do hereby solemnly declare as follows:

- We certify that we are compliant with the conditions as stipulated under Schedule V to Section 11 of the Act during the tax year 2026-27.
- We also certify that we comply with the conditions laid down in the Circular number 03/2026 issued by CBDT dated 30-03-2026, for granting exemption to the established Sovereign Wealth Fund.

**(Name, designation & signature of Non-resident Shareholder)**

Company Seal (if applicable)

Date: [REDACTED]

Place: [REDACTED]

Address: [REDACTED]

Email and Telephone: [REDACTED]

Tax identification number (country of residence): [REDACTED]

[To be provided on Shareholder's Letter head]

**Annexure 7**

**DECLARATION FOR PENSION FUNDS**

*(To be declared by non-resident shareholder as prescribed under Schedule V to Section 11 of the Income-tax Act, 2025 for NIL deduction on payment of dividend)*

Date: [REDACTED]

To

Ratnamani Metals & Tubes Limited,

Subject: Declaration regarding fulfillment of prescribed conditions under Schedule V to Section 11 of the Income tax Act, 2025

We, [REDACTED] do hereby solemnly declare as follows:

- We certify that we are compliant with the conditions as stipulated under Schedule V to Section 11 of the Act during the tax year 2026-27.
- We also certify that we comply with the conditions laid down in Rule 282 of Income-tax Rules, 2026 (notified vide Notification No. 67/2020 [F. No. 370142/28/2020-TPL] / GSR 508(E) under erstwhile Income-tax Rules 1962).
- We also certify that we comply with the conditions laid down in the notification number XXXXX issued by CBDT dated DD-MM-YYYY, for granting exemption to the Pension Fund.

[Name, designation & signature of Non-resident Shareholder]

Company Seal (if applicable)

Date: [REDACTED]

Place: [REDACTED]

Address: [REDACTED]

Email and Telephone: [REDACTED]

Tax identification number (country of residence): [REDACTED]

**Annexure 8**

**DECLARATION FOR WHOLLY OWNED SUBSIDIARY OF ABU DHABI INVESTMENT  
AUTHORITY**

*(To be declared by non-resident shareholder as prescribed under Schedule V to Section 11 of the Income-  
tax Act, 2025 for NIL deduction on payment of dividend)*

Date: [REDACTED]

To

Ratnamani Metals & Tubes Limited,

Subject: Declaration regarding fulfillment of prescribed conditions under Schedule V to Section 11 of the  
Income tax Act, 2025

I / We, [REDACTED] do hereby solemnly declare as follows:

- We are resident of United Arab Emirates (UAE) and are a wholly owned subsidiary of Abu Dhabi Investment Authority.
- We also certify that the investment made by us is directly / indirectly out of the funds owned by the Government of UAE.
- We certify that we are compliant with the conditions as stipulated under Schedule V to Section 11 of the Act ,2025 during the tax year 2026-27.

**(Name, designation & signature of Non-resident Shareholder)**

Company Seal (if applicable)

Date: [REDACTED]

Place: [REDACTED]

Address: [REDACTED]

Email and Telephone: [REDACTED]

Tax identification number (country of residence): [REDACTED]