DELTA CORP LIMITED

20th August, 2026

National Stock Exchange of India Ltd. Listing Department. Exchange Plaza, C-1, Block- G, Bandra Kurla Complex, Bandra (East) Mumbai–400 051. Fax No. 26598235/8237/8347. **Symbol: DELTACORP**	**BSE Ltd.** Corporate Relation Department, Listing Department, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001. Facsimile No. 22723121/22722037/2041 **Scrip Code 532848**

Dear Sir/Madam,

Sub: Communication to shareholders – Final Dividend for FY 25-26 - Intimation on Tax Deduction at source (TDS) / withholding tax on Dividend

Pursuant to the Finance Act, 2020, the Dividend Distribution Tax has been abolished and dividend income is taxable in the hands of the shareholders.

In this regard, please find enclosed herewith an email communication which has been sent to all the shareholders whose email addresses are registered with the Company/Depositories/Registrar and Share Transfer Agent and physical letters sent to other shareholders explaining the process on withholding tax from dividends paid to the shareholders at prescribed rates.

This is for your information and record.

Thanking You.

Yours Sincerely,

For Delta Corp Limited

Dilip Narendra Vaidya

Digitally signed by Dilip Narendra Vaidya
Date: 2026.08.20 11:16:33 +05'30'

Dilip Vaidya
Company Secretary & Vice President - Secretarial
FCS NO.7750
Encl- As above

Regd. & Corporate Office :

Delta House, Plot No. 12,
Hornby Vellard Estate,
Dr. Annie Besant Road,
Next to Copper Chimney,
Worli, Mumbai - 400 018.

Phone : +91 22 6987 4700
Email : secretarial@deltin.com
CIN : L65493MH1990PLC436790
Web : www.deltacorp.in

Copy of e-mail communication sent to members/shareholders of the Company

DELTA CORP LIMITED

Registered Office: - Delta House, Plot No. 12, Hornby Vellard Estate, Dr. Annie Besant Road, Next to Copper Chimney, Worli, Mumbai-400018
CIN No: L65493MH1990PLC436790, Tel No. 91-22-69874700, Email Id: secretarial@deltin.com Website: www.deltacorp.in

20th August, 2026

Dear Member,

Sub: Delta Corp Limited - Communication of deduction of Tax at Source ("TDS") on Dividend

The Board of Directors of the Company, at its Meeting held on Wednesday, 22nd April, 2026 recommended payment of final dividend of Re. 0.50 (Fifty Paise only) per equity share of the face value of Re. 1 (Rupee One only) each for the year ended 31st March, 2026 ("final dividend"). The final dividend will be paid to the members of the Company after approval of dividend at the Annual General Meeting of the Company scheduled on Thursday, 10th September, 2026.

Payment of dividend, if approved at the Annual General Meeting, will be made to those members whose names will be on the Company's Register of Members on Monday, 17th August, 2026 ("record date") and to those whose names will appear as Beneficial Owners as at the close of the business hours on Monday, 17th August, 2026 as per the details to be furnished by the Depositories, viz. National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) for this purpose.

The Members holding shares in Demat form are advised to update their records such as tax residential status, permanent account number (PAN)(duly linked with Aadhaar), registered email addresses, mobile numbers, bank details and other details with their depository participants. Member holding shares in physical form and who have not updated their bank accounts details are requested to update bank details with the Company's Share Transfer Agent, Purva Sharegistry (India) Pvt. Ltd. Information received / downloaded from NSDL / CDSL will be considered as final and TDS liability will be determined accordingly and no requests will be entertained for revision of TDS return at a later date.

In accordance with the provisions of the Income Tax Act, 2025 (hereinafter referred to as "The Act") and the Income Tax Rules, 2026 framed thereunder, dividends declared and paid by the Company are taxable in the hands of its shareholders and the Company is required to deduct tax at source from dividends paid to the members at the applicable rates.

This communication summarizes the applicable TDS provisions in accordance with the provisions of the Income Tax Act, 2025, for various categories, including Resident or Non-Resident members.

For Resident Members:

1. No TDS shall be done in the case of resident individual members, if the amount of such dividend in aggregate paid or likely to be paid during the Tax Year (TY) 2026-27 does not exceed ₹ 10,000.

2. Where, the valid Permanent Account Number (PAN) of the resident individual member is available,

   i. TDS shall be deducted at the rate of 10% on the amount of dividend payable.

   ii. In cases where the resident individual member provides the duly signed Form 121 (being the declaration in lieu of erstwhile Forms 15G/15H) (as applicable) and provided that the eligibility conditions are being met, no TDS shall be done. The format of Form 121 is enclosed as Enclosure 1.

3. Where the PAN is either not available or is inoperative, TDS shall be done at a rate which is higher of the prescribed TDS rates or 20%.

4. In order to help the Company to comply with the relevant provisions of Income Tax Act, 2025, the following resident non-individual members are requested to provide a self-declaration as listed below:

   i. **Insurance companies:** A declaration that they are the owners or beneficial owners of shares held on record date along with self-attested copy of PAN card and certificate of registration with Insurance Regulatory and Development Authority (IRDA)/ LIC/ GIC.

   ii. **Mutual Funds:** A declaration that they are notified under Schedule VII [Table: Sl. No. 20 or 21] of the Act along with copy of registration documents (self-attested);

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

   iv. **Alternative Investment Fund (AIF) established in India:** A declaration that its income is exempt under Schedule V [Table: Sl. No. 1] of the Act and they are established as Category I or Category II AIF under the SEBI regulations along with copy of registration documents (self-attested).

   v. **Recognized provident fund / Approved superannuation fund / Approved gratuity fund:** Self-declaration that its income is eligible for exemption under Schedule VII [Table: Sl. No. 22,23 and 24] of the Act along with self-attested copy of PAN card.

   vi. **Other Non-Individual shareholders:** Other resident non-individual shareholders claiming exemption from deduction of tax under any provision of the Income-tax Act, 2025 shall submit a self-attested copy of PAN together with documentary evidence establishing their eligibility.

<u>For Non-Resident Members:</u>

1. TDS shall be done / withheld at the rate of 20% (plus applicable surcharge and health and education cess) on the amount of dividend payable. In case of Non-Resident Shareholders who are tax residents of Notified Jurisdictional Area as defined under Section 176 of the Act, TDS rate of 30% will be applicable.

2. As per section 159 of the Act, non-resident members (including Foreign Institutional Investors) have an option to be governed by the provisions of the Double Tax Avoidance Treaty (DTAA) between India and the country of tax residence of the member, if such DTAA provisions are more beneficial to them. To avail the DTAA benefits, the non-resident member should furnish the following documents:

   a. Self-attested copy of Permanent Account Number (PAN) if allotted, by the Indian Income Tax Authorities. If PAN is not allotted, please provide email address, contact number, Tax Identification Number and address in the country of residence;

   b. Self-attested Tax Residency Certificate ("TRC") issued by the competent authority or tax authority of the country of your residency, (if not in English, then duly Translated and attested, in English) evidencing and certifying tax residency status in the country of residency for the Tax Year 2026-27;

   c. Copy of Form 41 duly e-filed on e-filing portal of the Indian Income tax department. The same can be generated through the link https://eportal.incometax.gov.in/.

   d. Self-declaration in the format enclosed as Enclosure 2, certifying that:

      i. You are and continue to remain a tax resident of the country of your residency during the Tax Year 2026-27;

      ii. You are eligible to claim the beneficial DTAA rate for the purposes of tax withholding on dividend declared by the Company;

      iii. You have no reason to believe that your claim for the benefits of the DTAA is impaired in any manner;

      iv. You are the ultimate beneficial owner of your shareholding in the Company for the dividend receivable from the Company; and

      v. You do not have or will not have a taxable presence (business Connections) or a permanent establishment in India during the Tax Year 2026-27.

   e. In case of shareholder being tax resident of Singapore, proof of satisfying requirement of Article 24 – Limitation of Relief under India-Singapore DTAA, should be provided.

Application of beneficial DTAA Rate shall depend upon the completeness and satisfactory review by the Company, of the documents submitted by Non-Resident member.

For all Members:

1. If any shareholder has obtained Lower / Nil withholding certificate from the tax authority u/s. 395(1) of the Act, then the TDS will be done at the rate specified in the said certificate. The shareholders are requested to submit a valid certificate for the tax year 2026-27 and

should cover the dividend income from the Company.

2. Members 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.

3. The documents (duly completed and signed) are required to be submitted to the Company by uploading it on https://www.purvashare.com/investor-service/form-15g-15h-10f or by sending an email to dividendtax@deltin.com on or before Saturday, 29th August, 2026 5.00 P.M (IST) in order to enable the Company to determine and do appropriate TDS / withholding tax. In order to have central control on the process, the documents shall not be accepted through any other mode of communication / on any other email ID. No communication on the tax determination / deduction shall be entertained after Saturday, 29th August, 2026 5.00 P.M. (IST).

Members are requested to mention the following details in their email:

a. Name of the Person
b. Folio / DP-Client ID
c. PAN
d. Tax year

Notes:

1. Please note, only scanned copies of the aforementioned documents will be accepted by the Company. The documents (duly completed and signed) are required to be submitted to the Company by uploading it on https://www.purvashare.com/investor-service/form-15g-15h-10f or through an email on dividendtax@deltin.com not later than Saturday, 29th August, 2026, 5.00 P.M (IST) in order to enable the Company to determine and deduct TDS/withholding tax at appropriate rate. Communication on tax determination/deduction shall not be entertained post Saturday, 29th August, 2026, 5.00 P.M (IST).

2. For all self-attested documents, Members must mention on the document "certified true copy of the original". For all documents being sent by the Member, the Member undertakes to send the original document(s) on the request by the Company.

   The documents furnished by the Shareholders (such as Form 121, TRC, 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.

3. Determination of TDS rate is subject to necessary verification by the Company of the Shareholder details as available with the Company / RTA as on the record date. In this respect, the Company reserves the right to independently verify the PAN of the Shareholder from the NSDL / CDSL utility and if the same is found contrary to the PAN quoted/provided, the Company will disregard the PAN and proceed as per the prevalent law. Further, after receipt of any of the above declarations, if the Company basis its independent assessment, finds any information that is contrary to the declarations received by it, the

Company reserves right to rely on the results of its independent assessment and make a deduction of taxes at a higher rate as per applicable provisions of the Act.

4. In terms of Rule 203 of Income Tax Rules 2026, where the dividend income on which tax has been deducted at source is assessable in the hands of a person other than the registered Member, the registered Member should furnish a declaration containing the name, address, PAN of the person to whom TDS credit is to be given, proportion of credit and reasons for giving credit to such person with the Company in the manner prescribed by the Rules. Such declarations under Rule 203, need to be submitted on or before Saturday, 29th August, 2026 for enabling the Company to consider the same. Any request submitted after the record date shall not be considered.

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

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

7. All the above referred tax rates will be enhanced by surcharge and cess, wherever applicable.

8. Above communication on TDS sets out the provisions of law in a summary manner only and does not purport to be a complete analysis or listing of all potential tax consequences.

9. The TDS certificates in cases where the TDS has been done on the aforementioned dividend can be downloaded from Delta Corp's website i.e. https://documents.deltacorp.in/login.aspx whereby the user ID will be the registered PAN and the password will be the demat account number/ folio number of the Shareholder as per the depositories / physical records maintained by Share Transfer Agent of the Company. While Login NSDL demat account holders need to enter Hyphen " - "between DP Id and Client Id like eg. (IN301524-12345678) as password.

Your co-operation in this regard is highly solicited.

- Click here to view/download Enclosure 1 & 2

Disclaimer: This Communication is not to be treated as an advice from the Company or its affiliates or Purva Sharegistry (India) Pvt Ltd. Members should obtain the tax advice related to their tax matters from a tax professional.

Yours faithfully,
For **Delta Corp Limited**

Sd /-
Dilip Vaidya
Company Secretary & Vice President – Secretarial
FCS No:-7750
Encl- As above

Note: Please don't reply to this email, as this email id is not monitored.

Copy of physical letters sent to members/shareholders of the Company

DELTA CORP LIMITED

Registered Office: - Delta House, Plot No. 12, Hornby Vellard Estate, Dr. Annie Besant Road, Next to Copper Chimney, Worli, Mumbai-400018
CIN No: L65493MH1990PLC436790, **Tel No**.91-22-69874700, **Email Id**: secretarial@deltin.com
Website: www.deltacorp.in

20th August, 2026

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The Members holding shares in Demat form are advised to update their records such as tax residentialstatus, permanent account number (PAN)(duly linked with Aadhaar), registered email addresses, mobile numbers, bank details and other details with their depository participants. Member holding shares in physical form and whohave not updated their bank accounts details are requested to update bank details with the Company's Share Transfer Agent, Purva Sharegistry (India) Pvt. Ltd. Information received / downloaded from NSDL / CDSL will be considered as final and TDS liability will be determined accordingly and no requests will be entertained for revision of TDS return at a later date.

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    i. TDS shall be deducted at the rate of 10% on the amount of dividend payable.

    ii. In cases where the resident individual member provides the duly signed Form 121 (being the declaration in lieu of erstwhile Forms 15G/15H) (as applicable) and provided that the eligibility conditions are being met, no TDS shall be done. The format of Form 121 is enclosed as **Enclosure 1**.

3. Where the PAN is either not available or is inoperative, TDS shall be done at a rate which is higher of the prescribed TDS rates or 20%.

4. In order to help the Company to comply with the relevant provisions of Income Tax Act, 2025, the following **resident non-individual members** are requested to provide a self-declaration as listed below:

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

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    vi. **Other Non-Individual shareholders:** Other resident non-individual shareholders claiming exemption from deduction of tax under any provision of the Income-tax Act, 2025 shall submit a self-attested copy of PAN together with documentary evidence establishing their eligibility.

<u>For Non-Resident Members</u>:

1. TDS shall be done / withheld at the rate of 20% (plus applicable surcharge and health and education cess) on the amount of dividend payable. In case of Non-Resident Shareholders who are tax residents of **Notified Jurisdictional Area** as defined under Section 176 of the Act, TDS rate of 30% will be applicable.

2. As per section 159 of the Act, non-resident members (including Foreign Institutional Investors) have an option to be governed by the provisions of the Double Tax Avoidance Treaty (DTAA) between India and the country of tax residence of the member, if such DTAA provisions are more beneficial to them. To avail the DTAA benefits, the non-resident member should furnish the following documents:

   a. Self-attested copy of Permanent Account Number (PAN) if allotted, by the Indian Income Tax Authorities. If PAN is not allotted, please provide email address, contact number, Tax Identification Number and address in the country of residence;

   b. Self-attested Tax Residency Certificate ("TRC") issued by the competent authority or tax authority of the country of your residency, (if not in English, then duly Translated and attested, in English) evidencing and certifying tax residency status in the country of residency for the Tax Year 2026-27;

   c. Copy of Form 41 duly e-filed on e-filing portal of the Indian Income tax department. The same can be generated through the link https://eportal.incometax.gov.in/.

   d. Self-declaration in the format enclosed as **Enclosure 2**, certifying that:

      i. You are and continue to remain a tax resident of the country of your residency during the Tax Year 2026-27;

      ii. You are eligible to claim the beneficial DTAA rate for the purposes of tax withholding on dividend declared by the Company;

      iii. You have no reason to believe that your claim for the benefits of the DTAA is impaired in any manner;

      iv. You are the ultimate beneficial owner of your shareholding in the Company for the dividend receivable from the Company; and

      v. You do not have or will not have a taxable presence (business Connections) or a permanent establishment in India during the Tax Year 2026-27.

   e. In case of shareholder being tax resident of Singapore, proof of satisfying requirement of Article 24 – Limitation of Relief under India-Singapore DTAA, should be provided.

Application of beneficial DTAA Rate shall depend upon the completeness and satisfactory review by the Company, of the documents submitted by Non-Resident member.

For all Members:

1. If any shareholder has obtained Lower / Nil withholding certificate from the tax authority u/s. 395(1) of the Act, thenthe TDS will be done at the rate specified in the said certificate. The shareholders are requested to submit a valid certificate for the tax year 2026-27 and should cover the dividend income from the Company.

2. Members 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.

3. The documents (duly completed and signed) are required to be submitted to the Company by uploading it on https://www.purvashare.com/investor-service/form-15g-15h-10f or by sending an email to dividendtax@deltin.com on or before Saturday, 29th August, 2026 5.00 P.M (IST) in order to enable the Company to determine and do appropriate TDS / withholding tax. In order to have central control on the process, the documents shall not be accepted through any other mode of communication / on any other email ID. No communication on the tax determination / deduction shall be entertained after Saturday, 29th August, 2026 5.00 P.M. (IST).

Members are requested to mention the following details in their email:

a. Name of the Person
b. Folio / DP-Client ID
c. PAN
d. Tax year

Notes:

1. **Please note, only scanned copies of the aforementioned documents will be accepted by the Company. The documents (duly completed and signed) are required to be submitted to the Company by uploading it on** https://www.purvashare.com/investor-service/form-15g-15h-10f **or through an email on dividendtax@deltin.com not later than Saturday, 29th August, 2026, 5.00 P.M (IST) in order to enable the Company to determine and deduct TDS/withholding tax at appropriate rate. Communication on tax determination/deduction shall not be entertained post Saturday, 29th August, 2026, 5.00 P.M (IST).**

2. For all self-attested documents, Members must mention on the document "certified true copy of the original". For all documents being sent by the Member, the Member undertakes to send the original document(s) on the request by the Company.

   The documents furnished by the Shareholders (such as Form 121, TRC, 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.

3. Determination of TDS rate is subject to necessary verification by the Company of the Shareholder details as available with the Company / RTA as on the record date. In this respect, the Company reserves the right to independently verify the PAN of the Shareholder from the NSDL / CDSL utility and if the same is found contrary to the PAN quoted/provided, the Company will disregard the PAN and proceed as per the prevalent law.

   Further, after receipt of any of the above declarations, if the Company basis its independent assessment, finds any information that is contrary to the declarations received by it, the Company reserves right to rely on the results of its independent assessment and make a deduction of taxes at a higher rate as per applicable provisions of the Act.

4. In terms of Rule 203 of Income Tax Rules 2026, where the dividend income on which tax has been deducted at source is assessable in the hands of a person other than the registered Member, the registered Member should furnish a declaration containing the name, address, PAN of the person to whom TDS credit is to be given, proportion of credit and reasons for giving credit to such person with the Company in the manner prescribed by the Rules. Such declarations under Rule 203, need to be submitted on or before Saturday, 29th August, 2026 for enabling the Company to consider the same. Any request submitted after the record date shall not be considered.

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

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

7. All the above referred tax rates will be enhanced by surcharge and cess, wherever applicable.

8. Above communication on TDS sets out the provisions of law in a summary manner only and does not purport to be a complete analysis or listing of all potential tax consequences.

9. The TDS certificates in cases where the TDS has been done on the aforementioned dividend can be downloaded from Delta Corp's website i.e.https://documents.deltacorp.in/login.aspx whereby the user ID will be the registered PAN and the password will be the demat account number/ folio number of the Shareholder as per the depositories / physical records maintained by Share Transfer Agent of the Company. While Login NSDL demat account holders need to enter Hyphen " - "between DP Id and Client Id like eg. (IN301524-12345678) as password.

Please find enclosed Form No 121, and declarations for non-resident shareholders, you are requested to submit scan copies of the same duly filled and signed on dividendtax@deltin.com as may be applicable to you.

Disclaimer: This Communication is not to be treated as an advice from the Company or its affiliates or Purva Sharegistry (India) Pvt Ltd. Members should obtain the tax advice related to their tax matters from a tax professional.

Yours faithfully,

For **Delta Corp Limited**

Sd/-

Dilip Vaidya
Company Secretary & Vice President – Secretarial
FCS No:-7750
Encl- As above

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Enclosure - 1

FORM NO. 121

[*See* rule 211]

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

PART A

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

Details of the declarant						
1.	Name				*(refer Note 1)*	
2.	Address				*(refer Note 2)*	
3.	Permanent Account Number					
4.	Status				*(refer Note 3)*	
5.	Residential status				*(refer Note 4)*	
5(a).	If resident individual, whether age is 60 years or more at any time during the tax year				*Yes/no*	
6.	Email id					
7.	Contact number				Country Code	Number
8.	Tax Year (for which declaration is made)					
Details of income						
9.	Nature of income				*(refer Note 5)*	
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				*(refer Note 6)*	
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				*(refer Note 7)*	
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	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
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	*(refer Note 1)*	
9.	Permanent Account Number		
10.	Unique Identification Number		
11.	Date of Birth/Incorporation	*(dd/mm/yyyy)*	
12.	Address	*(refer Note 2)*	
13.	Email id		
14.	Contact number	Country Code	Number
15.	Estimated income for which declaration is made	*(as per column 10 of Part A)*	
16.	Estimated total income of the tax year of the declarant	*(as per column 13 of Part A)*	
17.	Aggregate amount of income for which declaration is made during the tax year	*(as per column 12 of Part A)*	
18.	Date on which declaration is received	*(dd/mm/yyyy)*	

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.

Enclosure 2

(On letterhead of the Beneficiary)
If you are Individual

Date:

Delta Corp Limited,
Delta House, Plot No. 12
Hornby Vellard Estate,
Dr. Annie Besant Road
Worli, Mumbai – 400 018

Sub: Payment of my dividend

Dear Sir / Madam,

In connection to the above, I have to state as under:

This is to confirm that:

1. I am an Individual and is a tax resident of ………… My Registered Address of office is --------------------------------. (give complete address, incl. ZIP Code). My Tax id number is ……………..

2. I am the beneficial owner for the dividend to be received.

3. I do not have any permanent establishment/business connection/fixed place to carry out our operations/place of effective management/significant economic interest in India as referred to under relevant clause of the provisions of Double Taxation Avoidance Agreement ("DTAA")/Multilateral Instrument between India and ………. and the provisions of the Income Tax Act of India.

4. Neither me nor any of my employee(s) (alone or together) were present and has performed the professional services/ the other independent activities for a period or periods amounting to or exceeding number of days, as prescribed under relevant clause of DTAA between India and ___________, in the relevant TAX Year.

5. I have a Permanent Account Number ("PAN") being ------------- in India/ I have no PAN in India. (Strike out whichever is not applicable). I will submit Form 41 electronically on Income Tax portal.

6. I agree to provide or furnish to you any other document(s) required for the above remittance.

7. I further undertake to reimburse to you any tax/interest/penalty levied by Indian Government Authorities if the above declaration is found to be untrue.

8. I hereby declare and confirm that all relevant provisions of the Income Tax Act, 2025, and the relevant rules framed thereunder have been duly complied with in all respects.

I am issuing this confirmation as required by Double Tax Treaty or relevant clause of Multilateral Instrument.

Yours faithfully,

Signed By
Name:
Designation:
Contact Number:
Email id:

(On letterhead of the Beneficiary)

If you are a Partnership Firm/LLP

Date:

Delta Corp Limited,
Delta House, Plot No. 12
Hornby Vellard Estate,
Dr. Annie Besant Road
Worli, Mumbai – 400 018

Sub: Payment of our dividend

Dear Sir / Madam,

In connection to the above, we have to state as under:

This is to confirm that:

1. We are the Partnership Firm/LLP and are tax resident of ………. Our Registered Address of office is ________________________. (Give complete address, incl. ZIP Code). Our Tax id number is_____________.

2. We are the beneficial owners for the dividend to be received.

3. We do not have any permanent establishment/business connection/fixed place to carry out our operations/place of effective management/significant economic interest in India as referred to under the provisions of Double Taxation Avoidance Agreement ("DTAA")/Multilateral Instrument between India and …….. and the provisions of the Income Tax Act of India.

4. Neither any of our partner(s) nor any of our employee(s) (alone or together) were present and have performed the professional services/ the other independent activities for a period or periods amounting to or exceeding number of days, as prescribed under the relevant clause of DTAA between India and ______________, in the relevant TAX Year.

5. It is clarified that under the tax laws of our country, the firm/LLP per se is a taxable entity subjected to tax and files returns on its own. In other words, the tax on the firm's income is not passed on to its partners.

OR

It is clarified that under the tax laws of our country, the firm/LLP per se is not a taxable entity subjected to tax and it is the individual partner(s) who get taxed on the income of the firm.

6. We have a Permanent Account Number ("PAN") being ------------- in India/ We have no PAN in India. (Strike out whichever is not applicable) We will submit Form 41 electronically, on Income Tax portal.

7. We agree to provide you any other document(s) required for the above remittance.

8. We further undertake to reimburse to you any tax/interest/penalty levied by Indian Government Authorities, if the above declaration is found to be untrue.

9. We hereby declare and confirm that all relevant provisions of the Income Tax Act, 2025, and the relevant rules framed thereunder have been duly complied with in all respects.

We are issuing this confirmation as required by Double Tax Treaty or relevant clause of Multilateral Instrument.

Yours faithfully,

Name of the Firm/LLP

(Authorised Signatory)

Signed By
Name:
Designation:
Contact Number:
Email id:

(On letterhead of the Beneficiary)

If you are a Company

Date:

Delta Corp Limited,
Delta House, Plot No. 12
Hornby Vellard Estate,
Dr. Annie Besant Road
Worli, Mumbai – 400 018

Sub: Payment of our dividend

Dear Sirs,

In connection to the above, we have to state as under:

This is to confirm that:

1. We are the Corporate/Company and is a tax resident of ……..…….... Our Registered Address of office is ______________. (give complete address, incl. ZIP Code). Our Tax id number is ……..……...

2. We are the beneficial owner(s) for the dividend to be received.

3. We do not have any permanent establishment/business connection/fixed place to carry out our operations/place of effective management/significant economic interest in India as referred to under the provisions of Double Taxation Avoidance Agreement ("DTAA")/Multilateral Instrument between India and …………..……. and the provisions of the Income Tax Act of India.

4. Neither us nor any of our director(s) nor any of our employee(s) (alone or together) were present and have performed the professional services/ the other independent activities for a period or periods amounting to or exceeding number of days, as prescribed under DTAA between India and _________, in the relevant TAX Year.

5. It is clarified that under the tax laws of our country, the Company per se is a taxable entity subjected to tax and files returns on its own. In other words, the tax on the Company's income is not passed on to its Shareholders/Directors.

OR

It is clarified that under the tax laws of our country, the Company per se is not a taxable entity subjected to tax and it is the individual Shareholders/Directors who get taxed on the income of the Company

6. We have a Permanent Account Number (“PAN”) being ------------- in India/ We have no PAN in India. (Strike out whichever is not applicable) We will submit Form 41 electronically, on Income Tax portal.

7. We agree to provide or furnish to you any other document(s) required for the above remittance.

8. We further undertake to reimburse to you any tax/interest/penalty levied by Indian Government Authorities, if the above declaration is found to be untrue.

9. We hereby declare and confirm that all relevant provisions of the Income Tax Act, 2025, and the relevant rules framed thereunder have been duly complied with in all respects.

We are issuing this confirmation as required by Double Tax Treaty or relevant clause of Multilateral Instrument.

Yours faithfully,

Name of the Company

(Authorised Signatory)
Signed By
Name:
Designation:
Contact Number:
Email id: