

June 19, 2026

To The Manager, Listing Department National Stock Exchange of India Plot no. C/1 G Block, Bandra-Kurla Complex, Bandra (East), Mumbai- 400 051 Symbol: BLISSGVS	To The General Manager, Listing Department BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400 001 Scrip Code: 506197
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Subject: Communication to Shareholders - Intimation of Tax Deduction on Dividend

Dear Sir/Madam,

Pursuant to the Income Tax Act, 1961, as amended by the Finance Act, 2020, 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 sent to all shareholders having their email IDs registered with the Company/Depositories explaining the process regarding the applicability of tax deduction and formalities to be followed by the shareholders to ensure appropriate deduction of tax on the dividend, if declared at the 41st Annual General Meeting and payable during FY 2026-2027.

This communication is also being made available on the website of the Company at <https://www.blissgvs.com/tds-on-dividend>

This is for your information and records.

Yours faithfully,
For **Bliss GVS Pharma Limited**

Aditi Bhatt
Company Secretary & Compliance Officer

Encl: As above

Regd. Office : 102, Hyde Park, Saki Vihar Road, Andheri (East), Mumbai - 400 072, INDIA.
TEL. : (+91) (22) 42160000/ 28505387 • FAX. : (+91) (22) 28563930,
Email : info@blissgvs.com • Website : www.blissgvs.com • CIN - L24230MH1984PLC034771

Factory : Plot No. 10, 11 & 12, Survey No. 38/1, Dewan Udyog Nagar, Aliyali Village, Tal. & Dist. Palghar - 401 404.
Tel. (+91) (02525) 252713 • Fax : (+91) (02525) 255257. • Email : factory@blissgvs.com

BLISS GVS PHARMA LIMITED

Corporate Identity Number (CIN): L24230MH1984PLC034771

Registered Office: 102, Hyde Park, Saki Vihar Road, Saki Naka, Andheri (East), Mumbai - 400 072.

Tel: 022-42160000 Fax: 022-28563930

Website: www.blissgvs.com; E-mail: info@blissgvs.com / cs@blissgvs.com

June 19, 2026

TDS COMMUNICATION

Dear Shareholder,

Trust you and your family are safe and in good health.

We are pleased to inform you that the Board of Directors of the Company at their Meeting held on Tuesday, May 12, 2026, has recommended a Final Dividend of Re. 1.00/- paise per equity share having a face value of Re. 1/- for the Financial Year ended March 31, 2026, and the said Final Dividend will be payable post approval of the shareholders at the ensuing 41st Annual General Meeting ("AGM") of the Company to be held on Wednesday, July 15, 2026.

As per the Income Tax Act, 2025 (the Act), dividends paid or distributed by the Company are taxable in the hands of the shareholders. The Company shall therefore be required to deduct tax at source (TDS) at the time of making the payment of the said Dividend if approved at the aforesaid AGM.

Please note that the Company has fixed Wednesday, July 08, 2026, as the record date for identification and determining the eligibility of shareholders to whom the final dividend will be paid.

Shareholders are requested to ensure that their bank account details in their respective demat accounts/physical folios are updated, to enable the Company to make timely credit of dividends in their bank accounts.

The tax deduction rates would vary depending on the residential status of the shareholders, documents submitted by the shareholders and accepted by the Company. This communication provides a brief of the applicable Tax Deduction at Source (TDS) provisions under the Act for Resident and Non-Resident shareholder categories.

FOR RESIDENT SHAREHOLDERS

Tax is required to be deducted at source under Section 393(1) read with 393(4) of the Act, at the rate of 10% on the amount of dividend where shareholders have registered their valid Permanent Account Number (PAN). In case shareholders do not have a PAN / invalid PAN/ PAN not linked with Aadhar, TDS at the rate of 20% shall be deducted under Section 397(2) of the Act.

A. Resident Individuals:

No tax shall be deducted on the dividend payable to resident individuals if:

- i. The total dividend amount to be received by them during the Tax Year (TY) 2026-27 does not exceed Rs. 10,000/-; or

- ii. The shareholder provides Form 121 (applicable to all individuals irrespective of the age) provided that all the required eligibility conditions are met. Please note that all fields are mandatory to be filled up and the Company may at its sole discretion, reject the form if it does not fulfill the prescribed requirement under the Act. The template of Form 121 is enclosed as **Annexure 1**.
- iii. An exemption certificate is issued by the Income-tax Department, if any.

B. Resident Non-Individuals:

No tax shall be deducted on the dividend payable to the following resident non-individuals where they provide details and documents as per the format attached in **Annexure 2**.

- i. **Insurance Companies:** Self-declaration that it qualifies as an 'Insurer' as per section 2(7A) of the Insurance Act, 1938, and has full beneficial interest with respect to the equity shares owned by it along with a self-attested copy of PAN card and certificate of registration with Insurance Regulatory and Development Authority (IRDA)/ LIC/ GIC.
- ii. **Mutual Funds:** Self-declaration that it is registered with SEBI and as specified under Schedule VII to section 11 of the Act along with a self-attested copy of PAN card and certificate of registration with SEBI.
- iii. **Alternative Investment Fund (AIF):** Self-declaration that its income is exempt under Schedule V to section 11 of the Act, and they are registered with SEBI as Category I or Category II AIF along with a self-attested copy of the PAN card and certificate of AIF registration with SEBI.
- iv. **New Pension System (NPS) Trust:** Self-declaration that it qualifies as an NPS trust and income is eligible for exemption under Schedule VII to section 11 of the Act, and being regulated by the provisions of the Indian Trusts Act, 1882 along with a self-attested copy of the PAN card.
- v. **Other Non-Individual shareholders:** Self-attested copy of documentary evidence supporting the exemption along with a self-attested copy of PAN card.

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

Note: Recording of the PAN for the registered Folio/DP ID-Client ID is mandatory. In the absence of valid PAN, tax will be deducted at a higher rate of 20%, under Section 397(2) of the Act.

FOR NON-RESIDENT SHAREHOLDERS

As per the Domestic Tax Law

Taxes are required to be withheld in accordance with the provisions of Section 393(2) of the Act, as per the rates applicable. As per the relevant provisions of the Act, the withholding tax shall be at the rate of 20% (plus applicable surcharge and cess) on the amount of dividend payable to them. In case non-resident shareholders provide a certificate issued under Section 395(1) of the Act, for lower/ Nil withholding of taxes, the rate specified in the said certificate shall be considered, on submission of a self-attested copy of the same.

As per the Double Tax Avoidance Agreement (DTAA)

- i. **Any Non-resident shareholder, Foreign Institutional Investors, Foreign Portfolio Investors (FII, FPI):** As per Section 159 of the Act, the non-resident shareholder, including Foreign Institutional Investors and Foreign Portfolio Investors, has the option to be governed by the provisions of the DTAA between India and the country of tax residence of the shareholder, if they are more beneficial to them. For this purpose, i.e., to avail DTAA benefits, the non-resident shareholders are required to submit the following:

- a. Self-attested copy of the PAN card allotted, if any, by the Indian Income Tax authorities.
 - b. Self-attested copy of Tax Residency Certificate (TRC) for the tax year April 1, 2026, to March 31, 2027, or calendar year 2026, valid as on record date, obtained from the tax authorities of the country of which the shareholder is a resident.
 - c. Shareholders need to mandatorily provide digital Form 41 covering the period from April 1, 2026, to March 31, 2027 (Refer **Annexure 3** for procedure to file electronic Form 41)
 - d. In case of Foreign Institutional Investors and Foreign Portfolio Investors, a copy of the SEBI registration certificate.
 - e. Self-declaration by shareholders of meeting treaty eligibility requirements and satisfying beneficial ownership requirements. (Tax year April 1, 2026, to March 31, 2027) (format attached herewith as **Annexure 4**) (Required only where Tax treaty benefit needs to be availed).
- ii. In case the **shareholder is a tax resident of Singapore**, please furnish the letter issued by the competent authority or any other evidence demonstrating the non-applicability of Article 24 - Limitation of Relief under the India-Singapore Double Taxation Avoidance Agreement.
 - iii. In case, shareholders provide a certificate under section 395(1) of the Act, for lower / NIL withholding of taxes, the rate specified in the said certificate shall be considered, on submission of a self-attested copy to the company.

Notes:

- Kindly note that the Company is not obligated to apply beneficial DTAA rates at the time of tax deduction /withholding on dividend amounts. Application of beneficial rate as per DTAA for the purpose of withholding taxes shall depend upon the completeness and satisfactory review by the Company of the documents submitted by the non-resident shareholder.
- Accordingly, to enable us to determine the appropriate withholding tax rate applicable, we request you to provide these details and documents as mentioned above, **on or before Wednesday, July 08, 2026** (cut-off period). Any documents submitted after the cut-off period will be accepted at the sole discretion of the Company.

PAYMENT OF DIVIDEND

The dividend on Equity Shares for FY 2025-2026, once approved by the shareholders of the Company at the 41st AGM, will be paid after deducting the tax at source as mentioned in the earlier paragraphs. The following provisions under the Act will also be considered to determine the applicable TDS rate:

TDS to be deducted at a higher rate in case of non-linkage of PAN with Aadhaar

As per Section 262 of the Act, every person who has been allotted a PAN and who is eligible to obtain Aadhaar shall be required to link the PAN with Aadhaar. In case of failure to comply with this, the PAN allotted shall be deemed to be invalid/inoperative and tax shall be deducted at the rate of 20% as per the provisions of Section 397(2) of the Act. The Company will be using the functionality of the Income-tax department for the above purpose.

Declaration under Rule 203- Transferring credit to the beneficial owner

In terms of Rule 203 of the Income Tax Rules 2026, if dividend income on which tax has been deducted at source is assessable in the hands of a person other than the deductee, then such deductee should file the declaration with the Company in the manner prescribed in the Rules. (format attached herewith as **Annexure 5**)

For shareholders having multiple accounts under different status /category:

Shareholders holding equity shares under multiple accounts under different status/category and 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

The documents, such as Form 121 and documents under sections 393(5), 393(6), etc. can be downloaded from the web link <https://www.blissgvs.com/tds-on-dividend>.

Kindly note that the duly completed and signed documents as mentioned above are required to be submitted to the Company / Registrar at e-mail ID info@blissgvs.com / cs@blissgvs.com or info@unisec.in on or before **Wednesday, July 08, 2026**, in order to enable the Company to determine and deduct the appropriate TDS / withholding tax rate. **Any communication on the tax determination/deduction received post Wednesday, July 08, 2026, shall not be considered.**

Documents sent to any other email IDs may lead to non-submission of documents and attract TDS as per the provisions of the Act.

It may be further noted that in case the tax on said dividend is deducted at a higher rate in the absence of receipt of the aforementioned details/ documents from you, there would still be an option available for you to file the return of income and claim an appropriate refund, if eligible.

The Company will issue a soft copy of the TDS certificate to its shareholders to email registered with the Depository Participant / Registrar and Share Transfer Agent (RTA) post payment of the Dividend. The tax credit can also be viewed in Form 168 by logging in with your credentials (with a 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.incometaxindiaefiling.gov.in/home>

UPDATION OF BANK ACCOUNT DETAILS

In order to facilitate receipt of dividends directly in your bank account, shareholders are requested to ensure that their bank account details in their respective demat accounts/physical folios are updated, to enable the Company to make timely credit of dividend in their bank accounts.

NOTES:

- i. Update your KYC data to receive all communications and dividend information - The shareholders are requested to update their KYC data viz., PAN Number, email id, address, and mobile number by submitting the relevant details to the Company at cs@blissgvs.com / info@blissgvs.com. Shareholders holding shares in dematerialized mode are requested to update the same with their respective Depository Participant to ensure ease of communication and seamless remittances.

- ii. After receipt of any of the above declarations, on the basis of its independent assessment, if the Company finds any information that is contrary to the declarations received by it, the Company reserves the 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.
- iii. Determination of TDS rate is subject to necessary verification by the Company of the shareholder details as available with the Depository Participants in case shares are held in dematerialized form, or RTA in case shares are held in physical form as on the record date, and other documents available with the Company / RTA. In this respect, the Company reserves the right to independently verify the PAN number of the shareholder from the Depository Participants 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.
- iv. The documents furnished by the shareholders 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 if the documents are found to be incomplete.
- v. In case TDS is deducted at a higher rate, an option is still available with the shareholder to file the return of income and claim an appropriate refund. No claim shall lie against Company for any taxes deducted by the Company.
- vi. 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, the shareholder will be responsible to indemnify the Company and also, provide the Company with all information/documents and co-operation in any tax proceedings.
- vii. This Communication is not exhaustive and does not purport to be a complete analysis or listing of all potential tax consequences in the matter of dividend payment. Shareholders should consult their tax advisors for requisite action to be taken by them.
- viii. In case of any discrepancy in documents submitted by the shareholder, the Company will deduct tax at a higher rate, as applicable, without any further communication in this regard.

We seek your cooperation in this regard.

Yours sincerely,
For **Bliss GVS Pharma Limited**

Sd/-
Narsimha Shibroor Kamath
Managing Director & CEO
DIN: 00140593

Disclaimer: This communication shall not be treated as advice from the Company or its Registrar & Transfer Agent. Shareholders should obtain the tax advice related to their tax matters from a tax professional

FORM NO. 121

[See rule 211]

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

PART A

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

Details of the declarant		
1.	Name	
2.	Address	
3.	Permanent Account Number	
4.	Status	
5.	Residential status	
5(a).	If resident individual, whether age is 60 years or more :	(Yes/no)
6.	Email id	
7.	Contact number	
8.	Tax Year (for which declaration is made)	
Details of income		
9.	Nature of income	
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	(Yes/No)
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				
14.	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	
1.	Name
2.	Address
3.	Tax Deduction and Collection Account Number
4.	Permanent Account Number
5.	Email id
6.	Contact number
7.	Tax Year
Details of the declarant and the declarations received	
8.	Name of the declarant
9.	Permanent Account Number
10.	Unique Identification Number
11.	Date of Birth/Incorporation
12.	Address
13.	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

Date:

To,
Bliss GVS Pharma Limited
102, Hyde Park,
Saki Vihar Road, Saki Naka,
Andheri (East),
Mumbai 400 072

Subject: Declaration regarding Category and Beneficial Ownership of Shares

Ref: PAN – Mention PAN of Shareholder

Folio Number / DP ID/ Client ID – Mention all the account details

With reference to the captioned subject, and in relation to the appropriate withholding of taxes on the Dividend payable to us by **BLISS GVS PHARMA LIMITED** (the Company), We hereby declare as under:

1. We, Full name of the shareholder, holding share/shares of the Company as on the record date, hereby declare that we are tax resident of India for the period April 2026-March 2027 (Tax Year).
2. We hereby declare that (Select Applicable)
 - We are **Insurance Company** and are the beneficial owner of the share/shares held in the Company; and we are submitting self-attested copy of PAN Card.
 - We are **Mutual Fund** specified in under Schedule VII to section 11 of the Income Tax Act, 2025 and are the beneficial owner of the share/shares held in the Company; and we are submitting self-attested copy of PAN Card and registration certificate.
 - We are **Alternative Investment fund** established in India and are the beneficial owner of the share/shares held in the Company; and our income is exempt under under Schedule V to section 11 of the Act, 2025 and are governed by SEBI regulations as Category I or Category II AIF; and we are submitting self-attested copy of the PAN card and registration certificate.
 - We are **New Pension System Trust** established in India and are the beneficial owner of the share/shares held in the Company; and our income is exempt under Schedule VII to section 11 of the Act, 2025 and being regulated by the provisions of the Indian Trusts Act, 1882; and we are submitting self-attested copy of the PAN card and registration certificate, as applicable.
 - We are **category of the entity** and are the beneficial owner of the share/shares held in the Company; and are not subject to withholding tax under section 393(5) of the Income Tax Act, 2025; and we are submitting self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN card.

3. We hereby confirm that the above declaration should be considered to be applicable for all the shares held in the Company under PAN/ accounts declared in the form.
4. We further indemnify the Company for any penal consequences arising out of any acts of commission or omission initiated by the Company by relying on my/ our above averment.

Thanking you.

Yours faithfully,

For Name of the shareholder

<<insert signature>>

Authorized Signatory - Name and designation

Note: Kindly strikethrough whichever is not applicable.

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

In case of shareholder having PAN

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

In case of shareholder not having PAN

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

Annexure 4

Date:

To,
Bliss GVS Pharma Limited
102, Hyde Park,
Saki Vihar Road, Saki Naka,
Andheri (East),
Mumbai 400 072

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 **BLISS GVS PHARMA 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 country name for the period April 2026-March 2027 (Indian Fiscal Year) as per tax treaty between India and country name (hereinafter referred to as ‘said tax treaty’).
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. 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.
4. We specifically confirm that my affair/affairs were not arranged such that the main purpose or the principal purpose thereof was to obtain tax benefits available under the applicable tax treaty.
5. I/We hereby furnish a copy of valid Tax Residency Certificate dated _____ having Tax Identification number _____ issued by _____ along with an acknowledged copy of e-Form 41 duly filled and signed for the period April 2026-March 2027. Our tax residency certificate number is _____.
6. Our Indian Income Tax registration number, i.e. Permanent Account Number (PAN) is _____ / We are not registered with Indian income tax department and hence, do not have PAN in India.
7. 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.

8. 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 read with Article 7 of DTAA between India and _____ (Country of Residence) read with provisions as laid down in MLI, wherever applicable.
9. 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.
10. I/ We further indemnify the Company for any penal consequences arising out of any acts of commission or omission initiated by the Company by relying on my/ our above averment.
11. 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

<On letterhead of the shareholder>

Annexure 5

Date:

To

Bliss GVS Pharma Limited
102, Hyde Park,
Saki Vihar Road, Saki Naka,
Andheri (East),
Mumbai 400 072

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

Ref: PAN – Mention PAN of Shareholder

Folio Number / DP ID/ Client ID – Mention all the account details

This is in reference to captioned shares of your company, which were held by _____ [Insert Name] on the record date on behalf of beneficial owners of such shares on account of the following reasons [Mention reasons, such as joint ownership or Clearing Members, etc.]

Section 390 of the Income Tax Act, 2025, read with Rule 203 of the Income Tax Rules, 2026, inter alia, states that if the income on which the tax has been deducted at source is assessable in the hands of a person other than the deductee, credit of tax deducted at source shall be given to the other person and not to the deductee.

For the aforesaid reasons, I/We _____ [Insert name] do hereby declare that the dividend on such captioned shares is includible and taxable in the hands of the beneficial owner as stated below:

Sr. No.	Name	Address	PAN	Contact Number	Email Id

We therefore request you that TDS deducted under section 393(2) of the Income Tax Act, 2025, may please be deducted in the name and PAN of the person named in the above table, and the certification for deduction of tax at source shall be issued in the name and PAN of the person as shown in the above table under Rule 203 of the Rules r.w. section 390 of the Act.

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

Authorised Signatory
(Company seal should be affixed)