



**IIFL Finance Limited**  
**CIN No.: L67100MH1995PLC093797**

Registered Office	Corporate Office
IIFL House, Sun Infotech Park, Road No. 16V, Plot No. B-23, Thane Industrial Area, Wagle Estate, Thane - 400604 Tel: (91-22) 41035000 Fax: (91-22) 25806654	802, 8th Floor, Hubtown Solaris, N.S. Phadke Marg, Vijay Nagar, Andheri East, Mumbai - 400069 Tel: (91-22) 6788 1000 Fax: (91-22) 6788 1010
E-mail: <a href="mailto:shareholders@iifl.com">shareholders@iifl.com</a> Website: <a href="http://www.iifl.com">www.iifl.com</a>	

**Subject:** IIFL Finance Limited - Interim Dividend 2025-26 - TDS Communication

Dear Members,

We are pleased to inform you that the Board of Directors ("Board") of the Company, at its Meeting held on January 22, 2026, has declared an interim dividend of Rs.4/- per equity share having face value of Rs. 2/- each for the financial year ("FY") 2025-26. The interim dividend, as declared by the Board, shall be paid on or before February 20, 2026, to those members, whose names appear in the Register of Members or as Beneficial Owners in the records of the Depositories as on Record date i.e. **January 29, 2026**.

In accordance with the provisions of the Income Tax Act, 1961 (the "Act"), as amended, read with provisions of the Finance Act, 2020, w.e.f. April 1, 2020, dividends declared and paid by the Company shall be taxable in the hands of the members. The Company, therefore, would be required to deduct tax at source (TDS)/ withholding tax, on the Interim Dividend paid to members, at the rates prescribed under the Act or at the rate specified under the applicable Double Taxation Avoidance Agreement ("Tax Treaty"), whichever is beneficial.

This communication summarizes the applicable TDS/ withholding tax rates under the Act for various categories of members, along with the required documentation, as detailed in the tables below. Members are requested to ensure that their PAN and residential status are correctly updated in accordance with the provisions of the Act - Members holding shares in dematerialised mode with their respective Depository Participants ("DP"), and Members holding shares in physical mode with the Company's Registrar and Share Transfer Agent, MUFG Intime India Private Limited (formerly known as Link Intime India Private Limited) (hereinafter referred to as "MUFG Intime"), by emailing [investor.helpdesk@in.mpms.mufig.com](mailto:investor.helpdesk@in.mpms.mufig.com). Individual members are also requested to ensure that their PAN is linked with Aadhaar.

**Table 1: Resident Shareholders**

Sr. No.	Particulars	Applicable Rate	Documents required (if any) / Remarks
1.	Valid PAN	10%	No documents required, in case of individual member if dividend does not exceed Rs.10,000/-, no TDS / withholding tax will be deducted.
2.	No PAN / Invalid PAN/ Valid PAN not updated in the Company's Register of Members / PAN is not linked with AADHAR, in case of an individual.	20%	<p>TDS will be deducted at 20% as provided under Section 206AA of the Income Tax Act, 1961, regardless of dividend amount, if PAN of the member other than individual is not registered with the Company/ MUFG Intime/ Depository Participant.</p> <p>In case of individual member, if PAN is not registered with the Company / MUFG Intime / Depository Participant or if PAN is not lined to Aadhaar &amp; cumulative dividend payment by the company to an individual member is</p>

Sr. No.	Particulars	Applicable Rate	Documents required (if any) / Remarks
			more than Rs.10,000/-, TDS / Withholding tax will be deducted at 20% under Section 206AA of Income Tax Act, 1961 (the "Act").
3.	Availability of Lower/Nil tax deduction certificate issued by Income Tax Department under Section 197 of the Act.	Rate specified in the Certificate	<ul style="list-style-type: none"> <li>Self-attested copy of PAN card</li> <li>Copy of lower tax withholding certificate obtained from Income Tax Department</li> </ul>
4.	Submission of form 15G/ 15H with valid & operative PAN.	NIL	<ul style="list-style-type: none"> <li>Self-attested copy of PAN card</li> <li>Declaration in Form No. 15G (applicable to an individual who is less than 60 years) / Form No. 15H (applicable to an Individual who is 60 years and above), fulfilling prescribed conditions.</li> <li>This form can be submitted only in case the member's tax on estimated total income for FY 2025-26 is Nil.</li> <li>Refer <b>Annexure 1</b> &amp; <b>Annexure 2</b> for format of Form No. 15G and Form No. 15H, respectively.</li> </ul>
5.	Members to whom Section 194 of the Act do not apply, such as LIC, GIC, Business Trust (REIT, InVIT) etc.	NIL	<ul style="list-style-type: none"> <li>Self-attested copy of PAN card</li> <li>Self-declaration in the format given as <b>Annexure 3</b>, along with the registration certificate substantiating applicability of section 194 of the Act.</li> </ul>
6.	Member covered under Section 196 of the Act such as Government, RBI, Mutual Funds specified under section 10(23D), corporations established by Central Act and exempt from Income Tax.	NIL	<ul style="list-style-type: none"> <li>Self-attested copy of PAN card</li> <li>Self-declaration in the format given as <b>Annexure 3</b>, along with the registration certificate substantiating applicability of section 196 of the Act.</li> </ul>
7.	Category I and II Alternative Investment Fund (AIF)	NIL	<ul style="list-style-type: none"> <li>Self-attested copy of PAN card</li> <li>Self-declaration in <b>Annexure 3</b> that the person is covered by Notification No. 51/2015 dated 25<sup>th</sup> June, 2015, and established as Category I or Category II AIF under the SEBI regulations along with registration certificate issued by SEBI.</li> </ul>
	Category III AIF	10%	<ul style="list-style-type: none"> <li>This rate will be applicable for Category III AIF</li> </ul>
8.	Any other entity exempt from withholding tax under the provisions of section 197A of the IT Act (including those mentioned in Circular No. 18/2017 issued by CBDT)	NIL	<ul style="list-style-type: none"> <li>Self-attested copy of PAN card</li> <li>Self-declaration in the format prescribed in <b>Annexure 3</b> that the person is covered under the provisions of section 197A of the IT Act (except for individual Sikkimese resident)</li> <li>Submit declaration in <b>Annexure 4</b> in case of individual Sikkimese resident. Adequate documentary evidence, substantiating the type of the entity.</li> <li>Copy of the lower tax withholding</li> </ul>

Sr. No.	Particulars	Applicable Rate	Documents required (if any) / Remarks
			certificate obtained from Income Tax Department (except those covered by Circular 18/2017).
9.	Benefits under Rule 37BA of the Income Tax Rules, 1962	Rates based on applicability of Income Tax Act, 1961 to the beneficial owner	<ul style="list-style-type: none"> <li>In case the member (including clearing members / intermediaries / stock brokers) is not the beneficial shareholder of the shares, a declaration to this effect under Rule 37BA(2) of the Income Tax Rules, 1962, shall be submitted in the format prescribed under Annexure 12. Upon submission of such declaration, the amount of TDS / withholding tax shall be transferred/ credited to the account of the beneficial member.</li> </ul>

**Table 2: Non-Resident Shareholders:**

Sr. No.	Particulars	Withholding Tax Rate	Documents required (if any) / Remarks
1.	Foreign Institutional Investors (FIIs)/ Foreign Portfolio Investors (FPIs)	20% (plus applicable surcharge and cess) or Tax Treaty Rate*, whichever is beneficial	<ul style="list-style-type: none"> <li>Self-attested copy of PAN card (if available).</li> <li>Self-declaration as per the format given in <b>Annexure 5</b>.</li> <li>Copy of Tax Residency certificate (TRC) issued by revenue authority of country of residence of members for the financial year 2025-26 (covering the period from April 1, 2025 to March 31, 2026).</li> <li>Copy of Acknowledgement of Form 10F electronically filed with Income Tax department.</li> </ul>
2.	Alternative Investment Fund – Category III located in International Financial Services Centre	10% (plus applicable surcharge and cess)	<ul style="list-style-type: none"> <li>Self-attested copy of PAN card (if available).</li> <li>Self-declaration as per the format given in <b>Annexure 6</b>, along with adequate documentary evidence substantiating the nature of the entity.</li> </ul>
3.	Other Non-resident Members (except those who are tax residents of Notified Jurisdictional Area)	20% (plus applicable surcharge and cess) or Tax Treaty Rate*, whichever is beneficial	<ul style="list-style-type: none"> <li>Self-attested copy of PAN card (if available).</li> <li>Copy of Tax Residency certificate issued by revenue authority of country of residence of member for the Calendar Year 2025/ financial year 2025-2026 (covering the period from April 1, 2025 to March 31, 2026).</li> <li>Copy of Acknowledgement of Form 10F submitted electronically at Income Tax portal.</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 member's letterhead] as per the format given in <b>Annexure 7</b>.</li> </ul>

Sr. No.	Particulars	Withholding Tax Rate	Documents required (if any) / Remarks
4.	Non-Resident Members who are tax residents of Notified Jurisdictional Area as defined under Section 94A(1) of the Act.	30%	NA
5.	Sovereign Wealth funds and Pension funds notified by Central Government under section 10(23FE) of the Act.	NIL	<ul style="list-style-type: none"> <li>Copy of the notification issued by CBDT substantiating the applicability of section 10(23FE) of the IT Act issued by the Government of India.</li> <li>Self-Declaration as per the format given in <b>Annexure 8 &amp; 9</b>, that the conditions specified in section 10(23FE) have been duly complied with.</li> </ul>
6.	Wholly owned Subsidiary of Abu Dhabi Investment Authority (ADIA) as prescribed under section 10(23FE) of the Act.	NIL	<ul style="list-style-type: none"> <li>Self-Declaration as per the format given in <b>Annexure 10</b>, substantiating the fulfilment of conditions prescribed under section 10(23FE) of the Act.</li> </ul>
7.	Availability of Lower/ NIL tax deduction certificate issued by Income Tax Department under section 195 or 197 of the Act.	Rate specified in the Certificate	<ul style="list-style-type: none"> <li>Copy of the lower tax withholding certificate obtained from Income Tax Department.</li> <li>Self-attested copy of PAN card (if available).</li> </ul>

*\*The Company is not obligated to apply the beneficial Tax Treaty rates at the time of tax deduction/withholding tax on dividend amounts. Application of beneficial Tax Treaty Rate shall depend upon the completeness of the documents submitted by the Non-Resident Member and the same are to the satisfaction of the Company.*

Kindly note that the aforementioned documents/ prescribed forms are required to be submitted to MUFG Intime at its dedicated link - <https://linkintime.co.in/formsreg/submission-of-form-15g-15h.html> on or before Monday, February 02, 2026, 5:00 p.m. (IST) in order to enable the Company to determine and deduct appropriate TDS/ withholding tax.

No communication on the tax determination/deduction shall be entertained post Monday, February 02, 2026, 5:00 p.m. (IST). It is advisable to upload the documents/ prescribed forms at the earliest to enable the Company to collate the documents/ forms to determine the appropriate TDS/ withholding tax. It may be further noted that in case the tax on said dividend is deducted at a higher rate in absence of receipt of the aforementioned forms/ documents from you, there would still be an option available with you to file the return of income and claim an appropriate refund, if eligible. 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/ to be provided by the members, such members will be responsible to pay and indemnify such income-tax demand (including interest, penalty, etc.) and provide the Company with all information / documents that may be necessary and co-operate in any proceedings before any income-tax/appellate authority.

The Company/ MUFG Intime shall arrange to send hard copy/ e-mail a soft copy of the TDS certificate at the Member's registered address/ registered email ID, post filing of TDS Returns after payment of the said Interim Dividend. Members will also be able to see the credit of TDS in Form 26AS, wherever PAN is available which can be downloaded from their e-filing account at <https://www.incometax.gov.in>.

Any clarification/ queries in this regard should be addressed and sent to MUFG Intime via email at [investor.helpdesk@in.mpms.mufg.com](mailto:investor.helpdesk@in.mpms.mufg.com).

**Annexure Summary – Declarations required for TDS Compliance:**

<b>Annexure</b>	<b>Description</b>
<a href="#">Annexure 1</a>	Form 15G - Declaration by resident individual (below 60 years) for NIL TDS
<a href="#">Annexure 2</a>	Form 15H - Declaration by senior citizen (60 years and above) for NIL TDS
<a href="#">Annexure 3</a>	Self-declaration for entities exempt under Section 194/196/197A
<a href="#">Annexure 4</a>	Declaration by individual Sikkimese resident exempt under Section 10(26AAA)
<a href="#">Annexure 5</a>	Declaration for Foreign Portfolio Investors (FPI/FII) claiming treaty benefits
<a href="#">Annexure 6</a>	Declaration for Category III AIF located in IFSC
<a href="#">Annexure 7</a>	Declaration by Non-Resident Member claiming treaty benefit (including beneficial ownership, PE status, etc.)
<a href="#">Annexure 8</a>	Self-declaration by Sovereign Wealth Fund under Section 10(23FE)
<a href="#">Annexure 9</a>	Self-declaration by Pension Fund under Section 10(23FE)
<a href="#">Annexure 10</a>	Self-declaration by wholly owned subsidiary of ADIA under Section 10(23FE)
<a href="#">Annexure 11</a>	Declaration for inoperative PAN due to non-linkage with Aadhaar (for residents)
<a href="#">Annexure 12</a>	Declaration under Rule 37BA of Income Tax Rules, 1962

The aforementioned declarations are also available on the Company's website at [www.iifl.com](http://www.iifl.com).

**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. Members should consult their tax advisors for requisite action to be taken by them.**

**Updation of Bank Account Details:**

The Members are requested to note that Securities and Exchange Board of India, vide its various circulars, has mandated the payment of dividend, interest or redemption only through electronic mode with effect from April 01, 2024. Accordingly, members are requested to update the KYC/Bank details with the MUFG Intime / DP at the earliest to avoid delay in receipt of dividend as the same will be disbursed exclusively through electronic means in compliance with the aforesaid regulatory requirements.

We request your cooperation in this regard.

<b>Name of the Company</b>	<b>DP. Id – Client Id/ Folio No.</b>

## INCOME-TAX RULES, 1962

### <sup>1</sup>FORM NO. 15G

[See section 197A(1), 197A(1A) and rule 29C]

**Declaration under section 197A(1) and section 197A(1A) to be made by an individual or a person (not being a company or firm) claiming certain incomes without deduction of tax**

### PART I

1. Name of Assessee (Declarant)		2. PAN of the Assessee <sup>1</sup>	
3. Status <sup>2</sup>	4. Previous year (P.Y.) <sup>3</sup> (for which declaration is being made)		5. Residential Status <sup>4</sup>
6. Flat/Door/Block No.	7. Name of Premises	8. Road/Street/Lane	9. Area/Locality
10. Town/City/District	11. State	12. PIN	13. Email
14. Telephone No. (with STD Code) and Mobile No.	15. (a) Whether assessed to tax under the Income-tax Act, 1961 <sup>5</sup> <div style="display: flex; justify-content: space-around; align-items: center;"> <span>Yes</span> <input style="width: 40px; height: 20px;" type="text"/> <span>No</span> <input style="width: 40px; height: 20px;" type="text"/> </div> (b) If yes, latest assessment year for which assessed		
16. Estimated income for which this declaration is made		17. Estimated total income of the P.Y. in which income mentioned in column 16 to be included <sup>6</sup>	
18. Details of Form No.15G other than this form filed during the previous year, if any <sup>7</sup>			
Total No. of Form No.15G filed		Aggregate amount of income for which Form No.15G filed	
19. Details of income for which the declaration is filed			
Sl. No.	Identification number of relevant investment/account, etc <sup>8</sup>	Nature of income	Section under which tax is deductible  Amount of income

.....  
Signature of the Declarant<sup>9</sup>

***Declaration/Verification<sup>10</sup>***

\*I/We.....do hereby declare that to the best of \*my /our knowledge and belief what is stated above is correct, complete and is truly stated. \*I/We declare that the incomes referred to in this form are not includible in the total income of any other person under sections 60 to 64 of the Income-tax Act, 1961. \*I/We further declare that the tax \*on my/our estimated total income including \*income/incomes referred to in column 16 \*and aggregate amount of \*income/incomes referred to in column 18 computed in accordance with the provisions of the Income-tax Act, 1961, for the previous year ending on 31-MAR-2026. relevant to the assessment year 2026-2027. will be *nil*. \*I/We also declare that \*my/our \*income/incomes referred to in column 16 \*and the aggregate amount of \*income/incomes referred to in column 18 for the previous year ending on 31-MAR-2026. relevant to the assessment year 2026-2027 will not exceed the maximum amount which is not charge-able to income-tax.

*Place*: .....

.....

*Date*:.....

*Signature of the Declarant<sup>9</sup>*

- 
1. Substituted by IT (Fourteenth Amdt.) Rules 2015, w.e.f. **1-10-2015**. Earlier Form No.15G was inserted by the IT (Fifth Amdt.) Rules, 1982, w.e.f. 21-6-1982 and later on amended by the IT (Fifth Amdt.) Rules, 1989, w.e.f. 1-4-1988, IT (Fourteenth Amdt.) Rules, 1990, w.e.f. 20-11-1990 and IT (Twelfth Amdt.) Rules, 2002, w.e.f. 21-6-2002 and substituted by the IT (Eighth Amdt.) Rules, 2003, w.e.f. 9-6-2003 and IT (Second Amdt.) Rules, 2013, w.e.f. 19-2-2013.

## PART II

**[To be filled by the person responsible for paying the income referred to in column 16 of Part I]**

1. Name of the person responsible for paying		2. Unique Identification No. <sup>11</sup>	
3. PAN of the person responsible for paying	4. Complete Address		5. TAN of the person responsible for paying
6. Email	7. Telephone No. (with STD Code) and Mobile No.		8. Amount of income paid <sup>12</sup>
9. Date on which Declaration is received (DD/MM/YYYY)		10. Date on which the income has been paid/credited (DD/MM/YYYY)	

Place: .....

Date: .....

*Signature of the person responsible  
for paying the income referred to in  
column 16 of Part I*

\*Delete whichever is not applicable.

<sup>1</sup>As per provisions of section 206AA(2), the declaration under section 197A(1) or 197A(1A) shall be invalid if the declarant fails to furnish his valid Permanent Account Number (PAN).

<sup>2</sup>Declaration can be furnished by an individual under section 197 A (1) and a person (other than a company or a firm) under section 197A(1A).

<sup>3</sup>The financial year to which the income pertains.

<sup>4</sup>Please mention the residential status as per the provisions of section 6 of the Income-tax Act, 1961.

<sup>5</sup>Please mention "Yes" if assessed to tax under the provisions of Income-tax Act, 1961 for any of the assessment year out of six assessment years preceding the year in which the declaration is filed.

<sup>6</sup>Please mention the amount of estimated total income of the previous year for which the declaration is filed including the amount of income for which this declaration is made.

<sup>7</sup>In case any declaration(s) in Form No.15G is filed before filing this declaration during the previous year, mention the total number of such Form No.15G filed alongwith the aggregate amount of income for which said declaration(s) have been filed.

<sup>8</sup>Mention the distinctive number of shares, account number of term deposit, recurring deposit, National Savings Schemes, life insurance policy number, employee code, etc.

<sup>9</sup>Indicate the capacity in which the declaration is furnished on behalf of a HUF, AOP, etc.



<sup>10</sup>Before signing the declaration/verification, the declarant should satisfy himself that the information furnished in this form is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section 277 of the Income-tax Act, 1961 and on conviction be punishable-

- (i) in a case where tax sought to be evaded exceeds twenty-five lakh rupees, with rigorous imprisonment which shall not be less than six months but which may extend to seven years and with fine;
- (ii) in any other case, with rigorous imprisonment which shall not be less than three months but which may extend to two years and with fine.

<sup>11</sup>The person responsible for paying the income referred to in column 16 of Part I shall allot a unique identification number to all the Form No. 15G received by him during a quarter of the financial year and report this reference number along with the particulars prescribed in rule 31A(4)(vii) of the Income-tax Rules, 1962 in the TDS statement furnished for the same quarter. In case the person has also received Form No. 15H during the same quarter, please allot separate series of serial number for Form No. 15G and Form No. 15H.

<sup>12</sup>The person responsible for paying the income referred to in column 16 of Part I shall not accept the declaration where the amount of income of the nature referred to in sub-section (1) or sub-section (1A) of section 197A or the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the previous year in which such income is to be included exceeds the maximum amount which is not chargeable to tax. For deciding the eligibility, he is required to verify income or the aggregate amount of incomes, as the case may be, reported by the declarant in columns 16 and 18.

<b>Name of the Company</b>	<b>DP. Id – Client Id/ Folio No.</b>

**<sup>1</sup>FORM NO. 15H**

[See section 197A(1C) and rule 29C]

**Declaration under section 197A(1C) to be made by an individual who is of the age of sixty years or more claiming certain incomes without deduction of tax.**

**PART I**

1. Name of Assessee (Declarant)		2. Permanent Account Number or Aadhaar Number of the Assessee <sup>1</sup>		3. Date of Birth <sup>2</sup> (DD/MM/YYYY)	
4. Previous year(P.Y.) <sup>3</sup> (for which declaration is being made)		5. Flat/Door/Block No.		6. Name of Premises	
7. Road/Street/Lane		8. Area/Locality	9. Town/City/District		10. State
11. PIN	12. Email		13. Telephone No. (with STD Code) and Mobile No.		
14 (a) Whether assessed to tax <sup>4</sup> :				Yes	No
(b) If yes, latest assessment year for which assessed					
15. Estimated income for which this declaration is made					
16. Estimated total income of the P.Y. in which income mentioned in column 15 to be included <sup>5</sup>					
17. Details of Form No.15H other than this form filed for the previous year, if any <sup>6</sup>					
Total No. of Form No.15H filed		Aggregate amount of income for which Form No.15H filed			
18. Details of income for which the declaration is filed					
Sl. No.	Identification number of relevant investment/account, etc. <sup>7</sup>	Nature of income	Section under which tax is deductible	Amount of income	

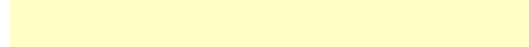
*Signature of the Declarant*

1. Substituted by the IT (Fourteenth Amdt.) Rules, 2015, w.e.f. **1-10-2015**. Earlier Form No. 15H was amended by the IT (Fifth Amdt.) Rules, 1982, w.e.f. 21-6-1982, IT (Fifth Amdt.) Rules, 1989, w.r.e.f. 1-4-1988, IT (Fourteenth Amdt.) Rules, 1990, w.e.f. 20-11-1990, IT (Twelfth Amdt.) Rules, 1992, w.e.f. 1-6-1992, IT (Seventh Amdt.) Rules, 1995, w.e.f. 1-7-1995, IT (Thirty-second Amdt.) Rules, 1999, w.e.f. 19-11-1999, IT (Twelfth Amdt.) Rules, 2002, w.e.f. 21-6-2002, IT (Eighth Amdt.) Rules, 2003, w.e.f. 9-6-2003, IT (Fourteenth Amdt.) Rules, 2003, w.e.f. 1-8-2003 and IT (Second Amdt.) Rules, 2013, w.e.f. 19-2-2013.

***Declaration/Verification<sup>8</sup>***

I ..... do hereby declare that I am resident in India within the meaning of section 6 of the Income-tax Act, 1961. I also hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated and that the incomes referred to in this form are not includible in the total income of any other person under sections 60 to 64 of the Income-tax Act, 1961. I further declare that the tax on my estimated total income including \*income/incomes referred to in column 15 \*and aggregate amount of \*income/incomes referred to in column 17 computed in accordance with the provisions of the Income-tax Act, 1961, for the previous year ending on 31-MAR-2026 relevant to the assessment year 2026-2027 will be *nil*.

*Place:* .....



Date : .....

Signature of the Declarant Signature

## PART II

**[To be filled by the person responsible for paying the income referred to in column 15 of Part I]**

1. Name of the person responsible for paying		2. Unique Identification No. <sup>9</sup>	
3. Permanent Account Number or Aadhaar Number of the person responsible for paying	4. Complete Address		5. TAN of the person responsible for paying
6. Email	7. Telephone No. (with STD Code) and Mobile No.		8. Amount of income paid <sup>10</sup>
9. Date on which Declaration is received (DD/MM/YYYY)		10. Date on which the income has been paid/credited (DD/MM/YYYY)	

*Place:* .....

*Date:* ..... *Signature of the person responsible for paying the income referred to in column 15 of Part I*

\*Delete whichever is not applicable.

1. As per provisions of section 206AA(2), the declaration under section 197A(1C) shall be invalid if the declarant fails to furnish his valid Permanent Account Number or Aadhaar Number.

2. Declaration can be furnished by a resident individual who is of the age of 60 years or more at any time during the previous year.

3. The financial year to which the income pertains.

4. Please mention "Yes" if assessed to tax under the provisions of Income-tax Act, 1961 for any of the assessment year out of six assessment years preceding the year in which the declaration is filed.

5. Please mention the amount of estimated total income of the previous year for which the declaration is filed including the amount of income for which this declaration is made.

6. In case any declaration(s) in Form No. 15H is filed before filing this declaration during the previous year, mention the total number of such Form No. 15H filed along with the aggregate amount of income for which said declaration(s) have been filed.

7. Mention the distinctive number of shares, account number of term deposit, recurring deposit, National Savings Schemes, life insurance policy number, employee code, etc.

8. Before signing the declaration/verification, the declarant should satisfy himself that the information furnished in this form is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section 277 of the Income-tax Act, 1961 and on conviction be punishable—

- (i) in a case where tax sought to be evaded exceeds twenty-five lakh rupees, with rigorous imprisonment which shall not be less than six months but which may extend to seven years and with fine;
- (ii) in any other case, with rigorous imprisonment which shall not be less than three months but which may extend to two years and with fine.

9. The person responsible for paying the income referred to in column 15 of Part I shall allot a unique identification number to all the Form No. 15H received by him during a quarter of the financial year and report this reference number along with the particulars prescribed in rule 31A(4)(vii) of the Income-tax Rules, 1962 in the TDS statement furnished for the same quarter. In case the person has also received Form No.15G during the same quarter, please allot separate series of serial number for Form No.15H and Form No.15G.

10. The person responsible for paying the income referred to in column 15 of Part I shall not accept the declaration where the amount of income of the nature referred to in section 197A(1C) or the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the previous year in which such income is to be included exceeds the maximum amount which is not chargeable to tax after allowing for deduction(s) under Chapter VI-A, if any, or set off of loss, if any, under the head “income from house property” for which the declarant is eligible. For deciding the eligibility, he is required to verify income or the aggregate amount of incomes, as the case may be, reported by the declarant in columns 15 and 17.

<sup>1</sup>**[Provided that such person shall accept the declaration in a case where income of the assessee, who is eligible for rebate of income-tax under section 87A, is higher than the income for which declaration can be accepted as per this note, but his tax liability shall be nil after taking into account the rebate available to him under the said section 87A.]**

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1. Inserted by Income-tax (4th Amendment) Rules, 2019, w.e.f. **22-5-2019**.

**Annexure 3**

**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, 1961)*

Date:

To

\_\_\_\_\_

Subject: Declaration regarding Category and beneficial ownership of shares

Ref: PAN- [ Insert PAN number]

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

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

1. I / We, (Full name of the shareholder), holding share/shares of the Company as on the record date, hereby declare that I am / we are tax resident of India for the period April 2025- March 2026 (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 in Section 10(23D) of the Income Tax Act, 1961 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 Section 10(23FBA) of the Act. 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 to section 10(23F), and are the beneficial owner of the share/shares held in the Company; and are not subject to withholding tax as per section 194 of the Income Tax Act, 1961 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 194/ 196/ 197A of the Income Tax Act, 1961; 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 4***

**DECLARATION FOR RESIDENT SHAREHOLDER**

*(To be declared by individual Sikkimese resident shareholder covered under section 10(26AAA) of the Income Tax Act, 1961 for availing the NIL tax rate deduction on dividend payment)*

Date:

To

\_\_\_\_\_

Subject: Declaration regarding NIL Rate of

DividendRef: PAN

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

With reference to the captioned subject, and in relation to the appropriate withholding of taxes on the Dividend payable to me / us by \_\_\_\_\_ ('the Company') during the financial year 2025-26, 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 recognized as Sikkimese under the provisions covered in (1) above. *(To be applicable in case of Woman Shareholder)*



**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 5***

**DECLARATION FOR FOREIGN INSTITUTIONAL INVESTORS / FOREIGN  
PORTFOLIO INVESTORS**

Date:

To

---

Subject: Declaration regarding registration number and nature

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

- a. I / We, am / are registered as a Foreign Institutional Investor/ Foreign Portfolio Investor with Securities and Exchange Board of India ('SEBI') holding the registration number XXXXX and complying with all regulations as prescribed by SEBI during the Financial year 2025-26.
- b. I am / We are registered with SEBI under the status as \*Individual / \*Corporate / \*Trust and have obtained the necessary certificates as prescribed.
- c. I am / We are the beneficial owner of the investments made by me/us in the shares of \_\_\_\_\_ and also any income receivable from such investments, for a period of less than 365 days.

**OR**

I am / We are the beneficial owner of the investments made by me/us in the shares of \_\_\_\_\_ and also any income receivable from such investments, for an uninterrupted period of 365 days or more including the date of payment of the dividends.

**OR**

I am / We are the beneficial owner of the investments made by me/us in the shares of \_\_\_\_\_ and also any income receivable from such investments, for a period of more than '.....' days as prescribed under Article \_\_\_\_\_ under the relevant Double Taxation Avoidance Agreement.

- d. I / We further declare that 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.
- e. I / We further declare that I / We are eligible to claim benefit of the tax treaty between India and [Name of the Country of residence of shareholder] including satisfaction of the Limitation of Benefits clause (wherever applicable).
- f. I / We undertake to intimate \_\_\_\_\_ immediately in case of any alteration in the aforesaid declaration.
- g. I am / We are enclosing self-attested copy of our PAN (if available), valid Tax Residency Certificate (TRC) covering FY 2025-26, and Form 10F e-filing acknowledgment as required under Indian Income-tax Rules.
- h. I, [.....], hereby declare that the contents above are correct, complete and truly stated.

(Name, designation & signature of the Shareholder)

Company/Trust Seal (if applicable)

Date: .....

Place: .....

Address: .....

Email and Telephone: .....

Tax identification number (country of residence): .....

**Notes:**

1. \*Delete whichever is not applicable.

**Annexure 6**

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

Date:

To

\_\_\_\_\_

Subject: Declaration regarding registration number and nature

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

- a. I / We, am / are registered with Securities and Exchange Board of India ('SEBI') as a Category III Alternative Investment Fund, holding the registration number XXXXX and complying with all regulations as prescribed by SEBI during the Financial year 2025-26.
- 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 as defined under Section 80LA of Income tax Act, 1961 and hold valid approval from the relevant authority.
- 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.
- e. I am / We are enclosing self-attested copy of our PAN (if available), SEBI registration certificate, and documentary evidence of Registration in IFSC.

(Name, designation & signature of the Shareholder)

\*Trust/ \*Company/ \*Limited Liability Partnership/ \*Body Corporate Seal (if applicable)

Date: .....

Place: .....

Address: .....

Email and Telephone: .....

PAN/Tax identification number (country of residence): .....

**Notes:**

- 1. \*Delete whichever is not applicable.

*[To be provided on Shareholder's Letter head]*

**Annexure 7**

**DECLARATION FOR NON-RESIDENT SHAREHOLDERS**

*(To be declared by non-resident shareholder for declaring existence/ non-existence of PE in India and availing the benefits of lower tax deduction under Section 90 of the Indian Income Tax Act, 1961 ('Act') read with the provisions of the Tax Treaty with India and the Multilateral Instrument)*

Date:

To

---

Subject: Declaration regarding existence/ non-existence of Permanent Establishment with beneficial ownership and applicability of tax treaty

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

- i. I / We, am / are a resident of [*name of country of which shareholder is tax resident*] during the Financial Year 2025-26. I / We am / are eligible to be governed by the provisions of the tax treaty between India and [*name of country of which the shareholder is tax resident*] and meet all the necessary conditions to avail the benefits under the said tax treaty.
- ii. I / We \*do not have/\*have a Permanent Establishment (PE) / Fixed base / Place of Effective Management in India; and the dividend income receivable by me / us from investment in the shares of \_\_\_\_\_ is \*attributable / \*not attributable / effectively connected to any PE / fixed base in India.
- iii. Further, I/We do not have a Business Connection in India according to the provision of section 9(1)(i) of the Act and the amounts paid/payable to us, in any case, are not attributable to business operations, if any, carried out in India.
- iv. That the investments made by me / us in the shares of \_\_\_\_\_ are not arranged in a manner which results in obtaining a tax benefit, whether directly or indirectly, as one of its principal purposes. The tax benefit, if any, derived from such investments would be in accordance with the object and purpose of the relevant provisions of the tax treaty between India and [*name of country of which the shareholder is tax resident*]

- v. I am / We are the beneficial owner of the investments made by me/us in the shares of \_\_\_\_\_ and also any income receivable from such investments, for a period of less than 365 days.

**OR**

I am / We are the beneficial owner of the investments made by me/us in the shares of \_\_\_\_\_ and also any income receivable from such investments, for an uninterrupted period of 365 days or more including the date of payment of the dividends.

**OR**

I am / We are the beneficial owner of the investments made by me/us in the shares of \_\_\_\_\_ and also any income receivable from such investments, for a period of more than '.....' days as prescribed under Article \_\_\_\_\_ under the relevant Double Taxation Avoidance Agreement. I / We further declare that 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.

- vi. I / We further declare that I / We are eligible to claim benefit of the tax treaty between India and *[Name of the Country of residence of shareholder]* including satisfaction of the Limitation of Benefits clause (wherever applicable) under the DTAA.
- vii. I / We undertake to intimate \_\_\_\_\_ immediately in case of any alteration in the aforesaid declaration.
- viii. I / We confirm that this declaration is accompanied by valid TRC, Form 10F, and PAN (if available), as per Indian Income-tax Rules.
- ix. I, [.....], hereby declare that the contents above are correct, complete and truly stated.

(Name, designation & signature of Non-resident Shareholder) Company Seal (if applicable)

Date: .....

Place: .....

Address: .....

Email and Telephone: .....

Tax identification number (country of residence): .....

**Notes: \*Delete whichever is not applicable.**

*[To be provided on Shareholder's Letter head]*

**Annexure 8**

**DECLARATION FOR SOVEREIGN WEALTH FUNDS**

*(To be declared by non-resident shareholder as prescribed under section 10(23FE) of the Income-tax Act, 1961 for NIL deduction on payment of dividend)*

Date:

To

\_\_\_\_\_

**Subject: Declaration regarding fulfillment of prescribed conditions under section 10(23FE) of the Income tax Act, 1961**

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

- We certify that we are compliant with the conditions as stipulated under provisions of section 10(23FE) of the Act during the Financial Year 2025-26.
- We also certify that we comply with all the conditions laid down in the notification number [insert notification number] issued by CBDT dated [insert date], for granting exemption to the established Sovereign Wealth Fund.
- We are enclosing a self-attested copy of the CBDT notification granting us exemption under Section 10(23FE), along with our PAN (if available).

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

Company Seal (if applicable)

Date: .....

Place: .....

Address: .....

Email and Telephone: .....

Tax identification number (country of residence): .....

*[To be provided on Shareholder's Letter head]*

**Annexure 9**

**DECLARATION FOR PENSION FUNDS**

*(To be declared by non-resident shareholder as prescribed under section 10(23FE) of the Income-tax Act, 1961 for NIL deduction on payment of dividend)*

Date:

To

---

Subject: Declaration regarding fulfillment of prescribed conditions under section 10(23FE) of the Income tax Act, 1961

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

- We certify that we are compliant with the conditions as stipulated under provisions of section 10(23FE) of the Act during the Financial year 2025-26.
- We also certify that we comply with the conditions laid down in the notification number [insert notification number] issued by CBDT dated [insert date], and the conditions laid down in Rule 2DB of Income-tax Rules, 1962 (*notified vide Notification No. 67/2020 [F. No. 370142/28/2020-TPL] / GSR 508(E)*) for granting exemption to the Pension Fund.
- We are enclosing a self-attested copy of the CBDT Notification granting us exemption under Section 10(23FE), along with our PAN (if available)

(Name, designation & signature of Non-resident Shareholder) Company Seal (if applicable)

Date: .....

Place: .....

Address: .....

Email and Telephone: .....

Tax identification number (country of residence): .....



*[To be provided on Shareholder's Letter head]*

**Annexure 10**

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

*(To be declared by non-resident shareholder as prescribed under section 10(23FE) of the  
Income-tax Act, 1961 for NIL deduction on payment of dividend)*

Date:

To

---

Subject: Declaration regarding fulfillment of prescribed conditions under section 10(23FE) of the  
Income tax Act, 1961

I / We, [ ..... ] 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 provisions of section 10(23FE) of the Act during the Financial year 2025-26.

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

Company Seal (if applicable)

Date: .....

Place: .....

Address: .....

Email and Telephone: .....

Tax identification number (country of residence): .....

*[To be provided on Shareholder's Letter head]*

**Annexure II**

**DECLARATION UNDER SECTION 139AA OF THE INCOME TAX ACT, 1961**

*(Declaration to be provided on letterhead of the shareholder, applicable to resident individual shareholders eligible for obtaining Aadhaar number)*

Date:

To

---

Subject: Declaration for the purpose of tax withholding as per Income tax Act, 1961 ('the Act') on dividend income

With effect from 1 July 2021, every person who is eligible for obtaining Aadhaar Number as per the provisions of Section 139AA of the Act read with applicable provisions of Aadhaar (Targeted Delivery of Financial and other Subsidies, Benefits and Services) Act, 2016 (18 of 2016); shall link such Aadhaar number with the Permanent Account Number ('PAN') as specified by the Central Board of Direct Taxes ('CBDT') from time to time. In absence of such compliance (linking of Aadhaar with the PAN), the allotted PAN would be treated as inoperative till intimation/ linking of Aadhar is done by the taxpayer.

For this purpose, it is hereby declared and confirmed as under:

- a. I, [.....] hereby confirms that my Aadhaar number has not been linked with my PAN as per the prescribed guidelines issued from time to time issued by CBDT.
- b. I/We agree to indemnify the Company for any liability (including but not limited to tax, interest and penalty) arising under the Act owing to any misstatement made by us in this declaration or on our failure to intimate any change of position as described above.

By signing this declaration, I hereby declare that all the information mentioned above are true to the best of my knowledge.

For and on behalf of

[.....]

Name of the shareholder

PAN Number: .....

*Note:- "Aadhaar number", "Enrolment" and "resident" shall have the same meanings respectively assigned to them in clauses (a), (m) and (v) of section 2 of the Aadhaar (Targeted Delivery of Financial and other Subsidies, Benefits and Services) Act, 2016 (18 of 2016)*

**Declaration regarding credit for tax deducted at source in terms of section 199 r.w. Rule 37BA(2)**

**Declaration**

I, Specify Name of the Person to whom tax credit shall be given, Address, having PAN                     ; in the capacity of Guardian; hereby declare that :

- a. The dividend distributed/ paid or to be distributed or paid by M/s. Supreme Industries Limited (**the Company**) during the year ending on 31<sup>st</sup> March, 2026 in respect of No. of shares held by Name of original shareholder bearing Folio No                     . is taxable in the hands of Specify Name of the Person to whom tax credit shall be given, Address, having PAN                      in view of **Minor's income is added to the Father's income** and accordingly, same will be included in computing taxable income of the said person for the year ending on 31<sup>st</sup> March, 2026 relevant to assessment year 2026-27.
- b. Accordingly, credit for tax deducted at source in respect of dividend income is required to be given in the name of. (Specify Name of the Person to whom tax credit shall be given ).
- c. In view of the same, I request the Company to give credit of tax deducted at source u/s. 194 of the Act in respect of dividend income distributed/ paid or to be distributed or paid for the year ending on 31<sup>st</sup> March, 2026 by issuing certificate for tax deduction at source in the name of the said person.
- d. The above declaration is in terms of Section 199 of the Income-tax Act, 1961 read with Rule 37BA(2) of the Income-tax Rules, 1962 and if based on which tax is deducted at source by the Company it would be in due compliance of law by the Company.

**Verification**

I,                                      do hereby declare that to the best of my knowledge and belief what is stated above is correct complete and is truly stated.

Verified today the ..... day of. ....

**Name**

Place: .....

Encl: As above