

<On letterhead of the shareholder>

Date: << Please fill>>

Refex Industries Limited

Regd. Office: 2nd Floor, No.313, Refex Towers,
Sterling Road, Valluvar Kottam High Road,
Nungambakkam, Chennai, Tamil Nadu, 600034

Sub: Declaration with regards to dividend income

Ref: PAN – << Please fill>>

Folio Number / DP ID / Client ID – <<Please provide 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 Refex Industries Limited (“the Company”), I / We hereby declare as under:

1. I / We, _____ (name of shareholder) holding equity share(s) of the Company, hereby declare that I am /we are tax resident of India for Financial Year (“FY”) 2021-22.
2. We hereby declare that (Select Applicable Box in left):
 - ☐ - We are Insurance Company as per section 2(7A) of the Insurance Act, 1938 and are the beneficial owner of the equity share(s) held in the Company; and we are eligible for exemption from withholding taxes as per section 194 of the Act; and we are submitting self-attested copy of PAN card and registration certificate with IRDA / LIC / GIC, as applicable.
 - ☐ - We are Mutual Fund specified in Section 10(23D) of the Income-tax Act, 1961 (“Act”) and are the beneficial owner of the equity share(s) held in the Company; and we are therefore eligible for exemption from withholding taxes as per section 196 of the Act; and we are submitting self-attested copy of PAN card and registration certificate with SEBI (if registered with SEBI) or certificate indicating a Mutual Fund is set up by public sector bank / PFI / authorized by RBI being notified by Central Government
 - ☐ - We are Alternative Investment fund (“AIF”) established in India and are the beneficial owner of the equity share(s) held in the Company; and our income is exempt under Section 10(23FBA) of the Act and as specified in CBDT Notification No. 51/2015 of the Act; and are governed by Securities and Exchange Board of India regulations as Category I or Category II AIF; and we are submitting self-attested copy of the PAN card and registration certificate.
 - ☐ - We are an <<category of the entity>> covered by clause <<please fill >> of paragraph 4 of Circular 18/2017 issued by CBDT under the Act; and our income is unconditionally exempt and also, we are not statutorily required to file an Income tax return and are the beneficial owner of the equity share(s) held in the Company; and are not subject to withholding tax as per said CBDT

circular and we are submitting self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN card.

☐ - Other category - we are exempted from withholding of Tax u/s194 of the Act and we are submitting self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN card documents.

☐ - We declare that in terms of Rule 37BA of Income Tax Rules 1962, dividend income on which tax is liable to be deducted at source is assessable in the hands of a person other than me and to comply with Rule37BA we are enclosing declaration in **Annexure 1**.

3. We have / have not, obtained a Certificate issued u/s. 197 of the Act for lower / nil rate of deduction or an exemption certificate issued by income tax authorities and enclosed herewith.
4. I / We shall, further, indemnify the Company for any consequences arising out of any acts of commission or omission including incorrect declaration basis which the Company has acted upon by relying on my / our above averment.
5. I / We hereby confirm that the above declaration should be applicable for all the equity shares held in the Company under PAN / accounts declared in the form.

For

Name of shareholder or Authorized Signatory
Name and Designation

Date:
Place:

#Kindly strikethrough whichever is not applicable

[On letterhead of shareholder]

Date: <<Please fill>>

Refex Industries Limited

Regd. Office: 11th Floor, Bascon Futura IT Park, New
No. 10/2, Old No. 56L, Venkat Narayana Road, T Nagar
Chennai 600017, Tamil Nadu

Sub: Declaration under Section 199 of Income-Tax Act read with Rule 37BA of the Income-Tax Rules 1962**Ref: PAN – << Please fill, if any>> Name****: <<Please fill>>****Folio Number / DP ID / Client ID – <<Please provide 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 following reason

[Mention reasons, such as joint ownership or Clearing Members, etc.]

Section 199 of the Income Tax Act read with Rule 37BA of the Income Tax Rules 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 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 i-d

We therefore request you that TDS deducted under section 194 of the Income Tax Act 1961 may please be deducted in the name and PAN of the person named in 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 37BA of the Rules r.w. section 199 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)