



Ddev Plastiks Industries Limited

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CIN: - L24290WB2020PLC241791

In terms of the provisions of the Income-tax Act, 1961, ('the Act'), dividend paid or distributed by a Company on or after April 1, 2020 is taxable in the hands of the shareholders. The Company shall, therefore, be required to deduct tax at source at the prescribed rates at the time of payment of dividend. The deduction of tax at source will be based on the residential status, category of shareholders and subject to fulfilment of conditions as provided herein below.

Accordingly, you are requested to please ensure that the below details, as applicable to you, are submitted and/ or updated with the depositories (in case of shares held in demat mode) and with the Company's Registrar and Transfer Agent (in case of shares held in physical mode) for the purpose of complying with the applicable TDS provisions:

- Valid Permanent Account Number (PAN);
- Residential status as per the Act, i.e., Resident or Non-Resident for Financial Year ('FY') 2024-25 (i.e., 1 April 2024 to 31 March 2025);
- Category of the Shareholder, viz. Mutual Fund, Insurance Company, Alternate Investment Fund (AIF) - Category I, II and III, Government (Central/ State Government), Corporation established by/ or under the Central Act, Foreign Portfolio Investor (FPI)/ Foreign Institutional Investor (FII), Foreign Company, Individual, Hindu Undivided Family (HUF), Firm, Limited Liability Partnership (LLP), Association of Persons (AOP), Body of Individuals (BOI) or Artificial Juridical Person, Trust, Domestic Company, etc.; and
- Address with PIN code (including country).

Please note that these details as available on the Record Date will be relied upon by the Company for the purpose of complying with the applicable withholding tax provisions.

Applicable provisions of Tax Deducted at Source are as under:

I. For Resident Shareholders –

Tax is required to be deducted at source under Section 194 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 PAN/ have not registered their valid PAN details in their account, TDS at the rate of 20% shall be deducted under Section 206AA of the Act.

Further, in cases of shareholders who have been allotted a PAN and who are eligible to obtain Aadhaar, shall be required to link the PAN with Aadhaar. In case of failure to comply with the same, the PAN allotted shall be deemed to be invalid/ inoperative and he/she/it shall be liable to all consequences under the Act and tax shall be deducted at higher rates as prescribed under the Act.

a. Resident Individuals:

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

- i. Total dividend amount to be received by them during the Financial Year 2024-25 does not exceed Rs. 5,000/-; or
- ii. The shareholder provides Form 15G (applicable to an individual below the age of 60 years)/ Form 15H (applicable to an Individual above the age of 60 years), provided that all the required eligibility conditions are met. Please note that all fields are mandatory to be filled up and Company may at its sole discretion reject the form if it does not fulfil the requirements of law. Formats of Form 15G and 15H are enclosed as **Annexure 1** and **Annexure 2**, respectively; or
- iii. Exemption certificate is issued by the Income-tax Department, if any.

Note:

1. Recording of the Permanent Account Number (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%, as per Section 206AA of the Act.
2. Shareholders are requested to update/ verify the PAN, and the residential status as per the Act, if not already done, with the depositories (in case of shares held in demat mode) and with the Company's Registrar and Transfer Agent (in case of shares held in physical mode).

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 3**.

- i. **Insurance Companies:** Self declaration that it qualifies as 'Insurer' as per section 2(7A) of the Insurance Act, 1938 and has full beneficial interest with respect to the shares owned by it, and that the provisions of section 194 of the Act are not applicable, along with 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 is notified under Section 10(23D) of the Act along with 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 Section 10(23FBA) of the Act and they are registered with SEBI as Category I or Category II AIF along with 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 NPS trust and income is eligible for exemption under section 10(44) of the Act and being regulated by the provisions of the Indian Trusts Act, 1882 along with self-attested copy of the PAN card and registration certificate.
- v. **Corporation established by or under a Central Act governed by section 196:** Certificate of registration which indicates that it is a corporation established under central act and its income is exempt from income tax.
- vi. **Other Non-Individual shareholders:** Self-attested copy of documentary evidence supporting the exemption along with self-attested copy of PAN card.

In case, shareholders (both individuals and non-individuals) provide certificate under Section 197 of the Act, for lower/ Nil withholding of taxes, rate specified in the said certificate shall be considered, on submission of self-attested copy of the same. Deduction of tax at a rate lower

than statutory rate or no deduction of tax shall depend upon the completeness of the documents and the satisfactory review of the forms and the documents, submitted by the resident shareholders, by the Company.

II. For Non-resident Shareholders –

- a. Taxes are required to be withheld in accordance with the provisions of Section 195 and 196D of the Act, as per the rates as 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 197/ 195 of the Act, for lower/ Nil withholding of taxes, rate specified in the said certificate shall be considered, on submission of self-attested copy of the same.
- b. However, as per Section 90 of the Act, the non-resident shareholder has the option to be governed by the provisions of the Double Tax Avoidance Treaty (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 Tax Treaty benefits, the non-resident shareholders are required to provide ALL the following:
 - i. Self-attested copy of the PAN card, if any, allotted by the Indian Income Tax authorities. In case PAN is not available, the non-resident shareholder shall furnish (a) name, (b) email id, (c) contact number, (d) address in residency country, (e) Tax Residency Certificate issued by the Government of the residency country, (f) Tax Identification Number of the residency country (format attached herewith as **Annexure 4**).
 - ii. Self-attested copy of Tax Residency Certificate (TRC) (for the period April 2024 to March 2025) obtained from the tax authorities of the country of which the shareholder is a resident.
 - iii. Self-attested copy of Form 10F submitted in the Income-tax Portal (format attached herewith as **Annexure 5**). As you may already be aware, pursuant to Notification No. 03/2022 dated 16 July 2022, the Central Board of Direct Tax (CBDT) mandates filing of Form 10F vide electronic mode on the income-tax e-portal by the non-residents. Please note that the said functionality to file Form 10F electronically is available to both non-residents i.e., non-residents having PAN and not having PAN. Accordingly, shareholder(s) who wish to claim Tax Treaty benefit, need to mandatorily file Form 10F online at the link <https://www.incometax.gov.in/iec/foportal/>
 - iv. Self-declaration by shareholder that he/she/it is eligible to claim the benefit of the respective tax treaty and is otherwise eligible, considering the Multilateral Instrument requirement and satisfying beneficial ownership requirement. (for the period April 2024 to March 2025) (format attached herewith as **Annexure 6**).
 - v. In case of Foreign Institutional Investors and Foreign Portfolio Investors, self-attested copy of SEBI registration certificate along with declaration whether the investment in shares has been made under the general FDI route or under the FPI route.
 - vi. In case of shareholder being tax resident of Singapore, please furnish the letter issued by the competent authority or any other evidences demonstrating the non-applicability of Article 24 - Limitation of Relief under India-Singapore Double Taxation Avoidance Agreement (DTAA).
- c. Non-Resident Shareholders who are tax residents of Notified Jurisdictional Area as defined u/s 94A(1) of the Act, the tax shall be withheld @ 30% (plus applicable surcharge and cess) on the amount of dividend payable.

It is recommended that shareholders should independently satisfy its eligibility to claim DTAA benefit including meeting of all conditions laid down by DTAA.

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 completeness and satisfactory review by the Company of the documents submitted by the non-resident shareholder.

Accordingly, in order to enable us to determine the appropriate withholding tax rate applicable, **we request you to please provide these details and documents as mentioned, above, on or before September 23, 2024 (cut off period)**. Any documents submitted after the cut-off period will be accepted at the sole discretion of the Company.

III. TDS to be deducted at higher rate in case of non-filers of Return of Income

Rate of TDS is subject to provisions of Section 206AB of the Act (effective from 1st July, 2021) which introduced special provisions for TDS in respect of taxpayers who have not filed their income-tax return (referred to as 'specified persons'). The provisions of section 206AB of the Act require the deductor to deduct tax at higher of the following rates from amount paid/ credited to 'specified persons':

- i. At twice the rate specified in the relevant provision of the Act; or
- ii. At twice the rates or rates in force; or
- iii. At the rate of 5%

In cases where Section 206AB is applicable, tax will be deducted at higher of the rates prescribed in the section.

'Specified person' as defined u/s 206AB(3) of the Act is a person who has:

- a. not filed return of income for the assessment year immediately prior to the previous year in which tax is required to be deducted, for which the time limit of filing return of income under sub-section (1) of section 139 has expired; and
- b. subjected to tax deduction/ collection at source in aggregate amounting to Rs. 50,000 or more in such immediate previous year.

A non-resident who does not have a permanent establishment in India is excluded from the scope of a specified person. Accordingly, in case of non-resident shareholders, a self-declaration that they do not/ shall not have a permanent establishment in India during the FY 2024-25, shall be required to be provided to the Company.

For this purpose, the Company will rely on the online utility provided by Central Board of Direct Taxes ('CBDT') 'Compliance Check for Sections 206AB'. In case, the shareholder fulfils the conditions of being a 'specified person' as per the CBDT online utility, then tax will be deducted at higher rate.

Further, if owing to non-availability of PAN of a shareholder who is a "specified person" under section 206AB of the Act, the provisions of section 206AA are also applicable, TDS would be deductible at the rate applicable under section 206AA or under section 206AB of the Act, whichever is higher.

Applicable TDS rates

The dividend on Equity Shares for FY 2023-24, once approved by the shareholders of the Company at the AGM, will be paid after deducting the tax at source as under:

A. FOR RESIDENT SHAREHOLDERS:

- Nil withholding in case the total dividend paid is up to Rs. 5,000/- (for individuals only).
- Nil withholding in case Form 15G/ Form 15H (as applicable) is submitted along with self-attested copy of the PAN (for individuals only).
- Nil/ Lower withholding tax rate on submission of self-attested copy of the certificate issued under Section 197 of the Act. The certificate should be valid for the financial year 2024-25 and should cover the dividend income.
- 10% for resident shareholders in case valid PAN is provided/ available. In this regard, it may be noted that as per Section 139AA of the Act, every person who has been allotted a PAN and who is eligible to obtain Aadhar, shall be required to link the PAN with Aadhaar. In case of failure to comply with the same, the PAN allotted shall be deemed to be invalid/ inoperative and he/she/it shall be liable to all consequences under the Act and tax shall be deducted at higher rates as prescribed under the Act. For this purpose, the Company shall be relying on the information provided by the online functionality of the Income Tax department for determining the status of the PAN of the shareholder.
- 20% for resident shareholders in case PAN is not provided/ not available/ non-filers of Return of Income as per section 206AB of the Act.

B. FOR NON-RESIDENT SHAREHOLDERS:

- Tax treaty rate (based on tax treaty with India) for beneficial non-resident shareholders, as applicable, will be applied on the basis of documents submitted by the non-resident shareholders.
- Nil/ Lower withholding tax rate on submission of self-attested copy of the certificate issued under Section 195/ 197 of the Act.
- 20% plus applicable surcharge and cess for non-resident shareholders in case the above mentioned documents are not submitted.
- Higher rate as discussed in point III above in case of non-filers of Return of Income as per section 206AB of the Act, as applicable.

C. FOR SHAREHOLDERS HAVING MULTIPLE ACCOUNTS UNDER DIFFERENT STATUS/ CATEGORY:

Shareholders holding shares under multiple accounts under different status/ category and single PAN, may note that, higher of the tax as applicable to the status in which shares held under a PAN will be considered on their entire holding in different accounts.

Tax deducted by the Company is final and no claim shall lie against the Company for tax deducted at higher rate, for any reason, whatsoever. In case tax on dividend is deducted at a higher rate in the absence of receipt of the aforementioned details/ documents or based on the review of the documents as provided to the Company, you would still have the option of claiming refund of the excess tax paid at the time of filing your income tax return. No claim shall lie against the Company for such taxes deducted.

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

SUBMISSION OF TAX RELATED DOCUMENTS:

The aforesaid documents such as Form 15G/ 15H, documents under section 196, 197A, etc. can be uploaded on the link <https://cbmsl.com/investor-parlour> or before September 23, 2024 to enable the Company to determine the appropriate TDS/ withholding tax rate applicable. **Any communication on the tax determination/ deduction received post September 23, 2024 shall be considered only at the sole discretion of the Company.**

In cases where the dividend income as on the Record Date is assessable to tax in the hands of a person other than the registered shareholder (viz., the shares are held by a clearing member, broker etc. on behalf of the actual beneficial owner), such registered shareholder (i.e., the said clearing member, broker etc.) is required to furnish to the Company a declaration in order to effect TDS to the credit of the beneficial owner of dividend income. Such declaration shall be as prescribed by Rule 37BA of Income-tax Rules, 1962, which shall inter alia contain-

- i. Name, address, PAN and residential status of the person to whom credit is to be given;
- ii. Payment in relation to which credit is to be given;
- iii. The reason for giving credit to such person;
- iv. Declaration that the dividend income is assessable in the hands of the beneficiaries of the shares (and not the custodian);
- v. Undertaking that the custodian will not claim credit of TDS from the dividend amount assessable in the hands of the beneficiaries.

Any such declaration received post September 28, 2024 shall be considered only at the sole discretion of the Company.

To view / download Form 15G (Annexure-1)	Under the head 'Investor Forms Download' at https://www.ddevgroup.in/investor-services
To view / download Form 15H (Annexure-2)	
To view / download Form Resident Tax Declaration (Annexure-3)	
To view / download declaration under rule 37BC form (Annexure-4)	
To view / download Form 10F (Annexure-5)	
To view / download Non-Resident Tax Declaration (Annexure-6)	

Please note:

- **Keep your most updated email id registered with the Company/ your DP, to receive timely communications.**
- **Notify change of address, or particulars of your bank account, if changed, along with the 9 digit MICR/ NECS details, to the respective depository participant in case of shares held in demat mode/ to the share transfer agent of the Company in case of shares held in physical mode.**

We thank you for your support in this green initiative.

For Ddev Plastiks Industries Limited.

Tanvi Goenka

Company Secretary

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

Annexure-1

Name of the Company	Dp. Id – Client Id/ Folio No.
Ddev Plastiks Industries Ltd.	

INCOME-TAX RULES, 1962

¹FORM 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 ¹		
3. Status ²	4. Previous year (P.Y.) ³ (for which declaration is being made)		5. Residential Status ⁴	
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 ⁵ (b) If yes, latest assessment year for which assessed			
		Yes	No	
		<input type="checkbox"/>	<input type="checkbox"/>	
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 ⁶		
18. Details of Form No.15G other than this form filed during the previous year, if any ⁷				
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 ⁸	Nature of income	Section under which tax is deductible	Amount of income

.....
*Signature of the Declarant*⁹

Declaration/Verification¹⁰

*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-2025, relevant to the assessment year 2025-2026.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-2025, relevant to the assessment year 2025-2026 will not exceed the maximum amount which is not charge-able to income-tax.

Place:

.....

Date:.....

Signature of the Declarant⁹

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.r.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. ¹¹	
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 ¹²	
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.

¹As 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).

²Declaration 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).

³The financial year to which the income pertains.

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

⁵Please 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.

⁶Please 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.

⁷In 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.

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

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

¹⁰Before 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.

¹¹The 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.

¹²The 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.

Annexure-2

Name of the Company	Dp. Id – Client Id/ Folio No.
Ddev Plastiks Industries Ltd.	

¹FORM 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 ¹		3. Date of Birth ² (DD/MM/YYYY)	
4. Previous year(P.Y.) ³ (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 ⁴ :		Yes <input type="checkbox"/> No <input type="checkbox"/>	
(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 ⁵					
17. Details of Form No.15H other than this form filed for the previous year, if any ⁶		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. ⁷	Nature of income	Section under which tax is deductible	Amount of income	

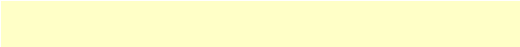
Signature of the Declarant

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/Verification⁸

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-2025 relevant to the assessment year 2025-2026 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. ⁹	
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 ¹⁰
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.

¹*[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.]*

Annexure-3

Date:

To
Ddev Plastiks Industries Ltd.
2B, Petoria Street,
Kolkata - 700071
West Bengal, India

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 me / us by **DDEV PLASTIKS INDUSTRIES LTD** (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 2024-March 2025 (Indian Fiscal Year).

2. I/We hereby declare that (Select Applicable)

We are **Insurance Company** as per section 2(7A) of the Insurance Act, 1938 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 with IRDA/ LIC/ GIC, as applicable.

We are **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 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 Section 10(23FBA) of the Act and as specified in CBDT Notification No. 51/2015 of the Act 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 Section 10(44) of the Act 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 194/ 196/ 197A of the Income Tax Act; and we are submitting self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN card.

3. I/ We hereby declare that I/we have duly filed return of income, if applicable as per the provisions of the Income-tax Act, 1961, for the assessment year relevant to the previous years immediately

prior to the previous year in which tax is required to be deducted, for which the time limit of filing return of income under sub-section (1) of section 139 of the Act has expired.

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.
5. 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.

Thanking you.

Yours faithfully,

For [Name of the shareholder](#)

<<insert signature>>

Authorized Signatory - [Name and designation](#)

Note: Kindly strikethrough whichever is not applicable

Annexure -4

Information to be provided under sub-rule (2) of rule 37BC of Income-tax Rules, 1962:

I (Person signing this form) in the capacity of
 (designation of the person signing the form) do provide the following information, relevant to
 the previous year 2024-2025 in my case/in the case of for the purposes of sub-rule
 (2) of rule 37BC (Relaxation from deduction of tax at higher rate under section 206AA) —

<i>Sl. No.</i>	<i>Nature of information</i>	<i>:</i>	<i>Details#</i>
(i)	Name, e-mail id and contact number of the Non-resident	:	(a) Name: (b) E-mail id: (c) Contact Number:
(ii)	Address of the assessee in the country or territory outside India of which Non-resident is resident of	:
(iii)	Certificate of Tax Residency attached (Yes/No)	:
(iv)	Assessee's tax identification number in the country or specified territory of residence and if there is no such number, then, a unique number on the basis of which the person is identified by the Government of the country or the specified territory of which the assessee claims to be a resident	:

We undertake to indemnify for any tax liability (including but not limited to interest and penalty) that may arise on you in future on account of short/ non-deduction of tax at source based on the above declaration furnished by me/us.

Place:

.....

.....

Date:

.....

.....

.....

.....

Signature & Seal

Annexure-5

FORM NO. 10F

[See sub-rule (1) of rule 21AB]

**Information to be provided under sub-section (5) of section 90 or
sub-section (5) of section 90A of the Income-tax Act, 1961**

I *son/daughter of Shri in the capacity of
..... (designation) do provide the following information,
relevant to the previous year 2024-25 *in my case/in the case
of.....for the purposes of sub-section (5) of *section 90/section 90A:—

<i>Sl. No.</i>	<i>Nature of information</i>	<i>:</i>	<i>Details #</i>
(i)	Status (individual, company, firm etc.) of the assessee	:	
(ii)	Permanent Account Number or Aadhaar Number of the assessee if allotted	:	
(iii)	Nationality (in the case of an individual) or Country or specified territory of incorporation or registration (in the case of others)	:	
(iv)	Assessee's tax identification number in the country or specified territory of residence and if there is no such number, then, a unique number on the basis of which the person is identified by the Government of the country or the specified territory of which the assessee claims to be a resident	:	
(v)	Period for which the residential status as mentioned in the certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A is applicable	:	2024-25
(vi)	Address of the assessee in the country or territory outside India during the period for which the certificate, mentioned in (v) above, is applicable	:	

2. I have obtained a certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A from the Government of (name of country or specified territory outside India)

Signature:

Name: 

Address:

Permanent Account Number or Aadhaar Number

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.
2. #Write N.A. if the relevant information forms part of the certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A.

Annexure – 6

Date:

To
Ddev Plastiks Industries Ltd.
2B, Petoria Street,
Kolkata - 700071
West Bengal, India

Subject: Declaration regarding Tax Residency and Beneficial Ownership of shares for availment of tax treaty benefits in relation to receipt of dividend income

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 **DDEV PLASTIKS INDUSTRIES LTD.** (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** _____ as per **Article** ____ of the Double Taxation Avoidance Agreement (DTAA) for the period April 2024-March 2025 (Indian Fiscal Year) as per tax treaty between India and **country name** _____ (hereinafter referred to as 'said tax treaty') and do not qualify as a 'resident' of India under section 6 of the Indian Income-tax Act, 1961.
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 on Benefits Provision (SLOB), period of holding of shares, other conditions, as applicable. I/ We further confirm that we are eligible to claim relief under the said DTAA in terms of section 90(2) r.w.s. 90(4) of the Income -tax Act, 1961.
4. I/ We confirm that my affairs / 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 a copy of electronically filed Form 10F duly filled and signed for the period April 2024-March 2025.
6. I/We further declare that I/we do not have and will not have a Permanent Establishment ('PE')/ fixed base/ business connection/ significant economic presence in India in terms of **Article** ____ of the DTAA and the amount paid/ payable to us, in any case, shall not be attributable to any 'PE,' any taxable presence or fixed base in India as per the said tax treaty during the period April 2024– March 2025.

7. We confirm that active business of _____ (Company Name) is outside India and we do not constitute Place of Effective Management ('POEM') in India. Further, we confirm that more than 50% of total assets, employees of the company and payroll expense attributable to the employees is situated/ incurred outside India.
8. I/ We hereby declare that we have duly filed return of income, if applicable, as per the provisions of the Income-tax Act, 1961, for the assessment year relevant to the previous year immediately prior to the previous year in which tax is required to be deducted, for which the time limit of filing return of income under sub-section (1) of section 139 of the Act has expired.
9. 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.
10. 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