

Dear Shareholder,

The Board of Directors of Fairchem Organics Limited ('the Company') at its meeting held on 30<sup>th</sup> May, 2023 have recommended dividend of Rs. 7.50 (75%) per equity share subject to approval by shareholders at ensuing Annual General Meeting. Pursuant to the amendments introduced in the Income-tax Act, 1961 ('the Act') vide Finance Act, 2020, w.e.f. 1<sup>st</sup> April, 2020, the Company is be required to deduct tax at source (TDS), subject to applicability, at the prescribed rates from the dividend to be paid to its shareholders.

**No tax will be deducted on payment of dividend to the resident individual shareholder if the total dividend, paid during Financial year ('FY') 2023-24, does not exceed Rs. 5,000/-**

The TDS rates would vary depending on the residential status, category of the shareholder and is subject to provision of requisite declarations / documents to the Company.

**A. RESIDENT SHAREHOLDERS:**

A.1 *Tax deductible at source for Resident Shareholders (other than resident individual shareholders receiving dividend not exceeding INR 5,000 during the FY 2023-24)*

S No.	Particular	Withholding tax rate	Declaration documents required /
1	Valid PAN updated with the Depository Participant in case shares are held in dematerialized form; or Registrar and Transfer Agent ('RTA') in case shares are held in physical form and no exemption sought by Shareholder	10%	N.A.
2	No / Invalid PAN with the Depository Participant in case shares are held in dematerialized form; or RTA in case shares are held in physical form and no exemption sought by Shareholder	20%	N.A.
3	Availability of lower/nil tax deduction certificate issued by Income Tax Department u/s 197 of the Act	Rate specified in Lower tax withholding certificate obtained from Income Tax Department	<input checked="" type="checkbox"/> Copy of PAN card <input checked="" type="checkbox"/> Copy of lower tax withholding certificate obtained from Income Tax Department

A.2 *Nil Tax Deductible at Source on dividend payment to Resident Shareholders if the Shareholders submit documents mentioned in table below with the Company/ RTA*

S No.	Particular	Declaration / documents required
1	An Individual having dividend income more than Rs 5000 and furnishing Form 15G/ 15H	<input type="checkbox"/> Copy of PAN card ( <i>refer point iii to the Notes below</i> ) <input type="checkbox"/> Declaration in Form No. 15G (applicable to an individual who is less than 60 years) / Form 15H (applicable to an Individual who is 60 years and above), fulfilling prescribed conditions.
2	Shareholders to whom section 194 of the Act does not apply such as LIC, GIC, Business Trust (REIT, InVIT) etc.	<input type="checkbox"/> Copy of PAN card <input type="checkbox"/> Self-declaration ( <b><i>Annexure-1</i></b> ), along with adequate documentary evidence (e.g., registration certificate), to the effect that no tax withholding is required as per provisions of section 194 of the Act.
3	Shareholder covered u/s 196 of the Act such as Government, RBI, Mutual Funds specified u/s 10(23D), corporations established by Central Act and exempt from Income Tax.	<input type="checkbox"/> Copy of PAN card <input type="checkbox"/> Self-declaration ( <b><i>Annexure-1</i></b> ), along with adequate documentary evidence, substantiating applicability of 196 of the Act.
4	Category I and II Alternative Investment Fund (AIF)	<input type="checkbox"/> Copy of PAN card <input type="checkbox"/> Self-declaration ( <b><i>Annexure-1</i></b> ) that AIF's income is exempt under Section 10 (23FBA) of the Act and they are governed by SEBI regulations as applicable to Category I or Category II AIFs, along with copy of registration certificate.
5	Any other entity exempt from withholding tax under the provisions of section 197A of the Act (including those mentioned in Circular No. 18/2017 issued by CBDT)	<input type="checkbox"/> Copy of PAN card <input type="checkbox"/> Self-declaration ( <b><i>Annexure-1 &amp; 2</i></b> ) along with adequate documentary evidence, substantiating the nature of the entity <input type="checkbox"/> Copy of the lower tax withholding certificate obtained from Income Tax Department ( <i>except those covered by Circular 18/2017</i> )

## B. NON-RESIDENT SHAREHOLDERS:

*Tax deductible at source for non-resident shareholders.*

S No.	Category	Withholding tax rate	Declaration / documents required
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1	Foreign Institutional Investors (FIIs) / Foreign Portfolio Investors (FPIs)	20% (plus applicable surcharge and cess) or tax treaty rate whichever is beneficial	<p>☐ Copy of PAN card (if available)</p> <p>☐ Self-declaration (<b>Annexure-3</b>).</p> <p>☐ Copy of Tax Residency certificate issued by revenue authority of country of residence of shareholder for the financial year 2023 and financial year 2024 (covering the period from April 1, 2023 to March 31, 2024)</p> <p>☐ Shareholders who have PAN and propose to claim treaty benefit need to mandatorily file the Form 10F online at the link <a href="https://eportal.incometax.gov.in/">https://eportal.incometax.gov.in/</a> with effect from April 1, 2023 to avail the benefit of DTAA.</p> <p>☐ Shareholders who are not having Permanent Account Number ('PAN') in India or who are not required to obtain PAN in India are exempted from mandatory electronic filing of Form 10F, however they are required to submit the manual Form 10F (<b>Annexure-5</b>) which should be duly signed.</p> <p><i>(Note: Application of beneficial Tax Treaty Rate shall depend upon the completeness and satisfactory review by the Company of the documents submitted by the non-resident shareholders. In case the documents are found to be incomplete, the Company reserves the right to not consider the tax rate prescribed under the tax treaty).</i></p>
2	Alternative Investment Fund – Category III located in International Financial Services Centre	10% (plus applicable surcharge and cess)#	<p>☐ Copy of PAN card (if available)</p> <p>☐ Self-declaration (<b>Annexure-4</b>) along with adequate documentary evidence substantiating the nature of the entity</p>
3	Other Non-resident shareholders (except those who are tax residents of Notified Jurisdictional Area)	20% (plus applicable surcharge and cess) or tax treaty rate whichever is beneficial	<p>To avail beneficial rate of tax treaty following tax documents would be required:</p> <p>☐ Copy of PAN card (if available)</p> <p>☐ Copy of Tax Residency certificate issued by revenue authority of country of residence of shareholder for the financial year 2023 and financial year 2024 (covering the period from April 1, 2023 to March 31, 2024)</p>

			<p>Shareholders who have PAN and propose to claim treaty benefit need to mandatorily file the Form 10F online at the link <a href="https://eportal.incometax.gov.in/">https://eportal.incometax.gov.in/</a> with effect from April 1, 2023 to avail the benefit of DTAA.</p> <p>Shareholders who are not having Permanent Account Number ('PAN') in India or who are not required to obtain PAN in India are exempted from mandatory electronic filing of Form 10F, however they are required to submit the manual Form 10F (<b>Annexure-5</b>) which should be duly signed.</p> <p>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 shareholder's letterhead] (<b>Annexure-3</b>)</p> <p>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).</p> <p><i>(Note: Application of beneficial Tax Treaty Rate shall depend upon the completeness and satisfactory review by the Company of the documents submitted by the non-resident shareholders. In case the documents are found to be incomplete, the Company reserves the right to not consider the tax rate prescribed under the tax treaty).</i></p>
	Non-Resident Shareholders who are tax residents of Notified Jurisdictional Area as defined u/s 94A(1) of the Act	30%	NA
5	Sovereign Wealth funds and Pension	NIL	<p>Copy of the notification issued by CBDT substantiating the applicability of section</p>

	funds notified by Central Government u/s 10(23FE) of the Act		10 (23FE) of the Act issued by the Government of India. Self-Declaration ( <b>Annexure-6 &amp; 7</b> ) that the conditions specified in section 10 (23FE) have been complied with
6	Subsidiary of Abu Dhabi Investment Authority (ADIA) as prescribed under section 10(23FE) of the Act	NIL	Self-Declaration ( <b>Annexure-8</b> ) substantiating the fulfillment of conditions prescribed under section 10 (23FE) of the Act
7	Availability of Lower/NIL tax deduction certificate issued by Income Tax Department u/s 195 or 197 of the Act	Rate specified in Lower tax withholding certificate obtained from Income Tax Department	Copy of the lower tax withholding certificate obtained from Income Tax Department

*#In case PAN is not updated with the Company's RTA or depository; or PAN is not available; and information sought in the declaration are not provided, higher rate of withholding tax as per section 206AA shall be applied.*

**Notes:**

- i. Update your KYC data to receive all communications and dividend information - The shareholders are requested to update their KYC data viz., PAN Number, email id, address, mobile number and bank account details by submitting the relevant details with our Registrar & Share Transfer Agent (RTA) i.e. Link Intime (India) Private Limited, 5<sup>th</sup> Floor, 506 to 508, Amarnath Business Centre – 1 (ABC-1), Beside Gala Business Centre, Nr. St. Xavier's College Corner, Off C G Road, Ellisbridge, Ahmedabad - 380006. Phone No. 079 - 2646 5179 Email: [ahmedabad@linkintime.co.in](mailto:ahmedabad@linkintime.co.in). Shareholders holding shares in dematerialized mode are requested to update the same with their respective Depository Participant to ensure ease of communication and seamless remittances.
- ii. The Company will issue soft copy of the TDS certificate to its shareholders through email registered with the Depository Participant / RTA post payment of the dividend. Shareholders will be able to download the tax credit statement from the Income Tax

Department's website <https://www.incometax.gov.in/iec/foportal/> (refer to Form 26AS).

- iii. The aforesaid documents such as Form 15G/ 15H, documents under section 196, 197A, FPI Registration Certificate, Tax Residency Certificate, Lower Tax certificate etc. can be uploaded on the link <https://web.linkintime.co.in/formsreg/submission-of-form-15g-15h.html> or email to [ahmedabad@linkintime.co.in](mailto:ahmedabad@linkintime.co.in) on or before 31<sup>st</sup> July, 2023 to enable the Company to determine the appropriate withholding tax rate applicable. In case where copy of documents (such as, PAN card, Registration certificate, etc.) is provided, the copy should be self-attested by the Shareholder or its authorized signatory. Any communication in relation to tax rate determination/deduction received post 31<sup>st</sup> July, 2023 shall not be considered.
- iv. As per Section 139AA of the Income Tax Act, every person who has been allotted a PAN and who is eligible to obtain Aadhaar, shall be required to link the PAN with Aadhaar. In case of failure to comply to this, the PAN allotted shall be deemed to be invalid/inoperative and tax shall be deducted at the rate of 20% as per the provisions of section 206AA of the Act. The Company will be using functionality of the Income-tax department for the above purpose. Provisions will be effective from July 1, 2023. Shareholders may visit <https://www.incometax.gov.in/iec/foportal/> for FAQ issued by Government on PAN Aadhar linking.
- v. The Company will use the mechanism prescribed by Income tax department to verify if a shareholder is a 'specified person' under Section 206AB of the Income Tax Act and basis the result provided, the Company will apply higher rates under Section 206AB of the Income Tax Act on those shareholders who are covered as 'specified person' under Section 206AB of the IT Act.
- vi. Clearing member should ensure that as on record date no shares are lying in their account and shares are transferred to respective shareholder's account so that dividend is credited directly to shareholder's account and not to the clearing member's account.
- vii. Determination of withholding tax rate is subject to necessary verification by the Company of the shareholder details as available with the Depository Participant in case shares are held in dematerialized form; or RTA in case shares are held in physical form as on the Record Date, and other documents available with the Company / RTA. In this respect, the company reserves the right to independently verify the PAN number of the shareholder from the National Securities Depository Ltd. ('NSDL') utility and if the same is found contrary to the PAN quoted/ provided, the company will disregard the PAN and proceed as per the prevalent law.
- viii. Shareholders holding shares under multiple accounts under different residential status / category and single PAN, may note that, higher of the tax rate as applicable to different residential status/ category will be considered for their entire shareholding under different accounts.
- ix. The documents furnished by the shareholders (such as Form 15G/15H, TRC, Form 10F, Self-Attested Declaration etc.) shall be subject to review and examination by the Company before granting any beneficial rate or NIL Rate. The Company reserves the right to reject the documents in case of any discrepancies or the documents are found to be incomplete.

- x. In case withholding tax is deducted at a higher rate, an option is still available with the shareholder to file the return of income and claim an appropriate refund. No claim shall lie against Company for any taxes deducted by the Company.
- xi. In the event of any income tax demand (including interest, penalty, etc.) arising from any misrepresentation, inaccuracy or omission of information provided by the shareholder, the shareholder will be responsible to indemnify the Company and also, provide the Company with all information / documents and co-operation in any tax proceedings.
- xii. This Communication is not exhaustive and does not purport to be a complete analysis or listing of all potential tax consequences in the matter of dividend payment. Shareholders should consult their tax advisors for requisite action to be taken by them.
- xiii. In case of any discrepancy in documents submitted by the shareholder, the Company will deduct tax at higher rate as applicable, without any further communication in this regard.
- xiv. All communication/queries in respect of above should be addressed to our RTA, Link Intime India Private Limited at its email address [ahmedabad@linkintime.co.in](mailto:ahmedabad@linkintime.co.in).
- xv. A declaration must be filed with the Company where the whole or any part of the dividend income is assessable, under the provisions of the Act, in the hands of a person other than the shareholder in accordance with Rule 37BA(2) of the Income-tax Rules, 1962. The declaration must consist of Name, address, PAN of the person to whom credit is to be given and proportion of credit to be given in respect of dividend income and the said documents can be uploaded on the link <https://web.linkintime.co.in/formsreg/submission-of-form-15g-15h.html> or email to [ahmedabad@linkintime.co.in](mailto:ahmedabad@linkintime.co.in). on or before 31<sup>st</sup> July, 2023. The Company will not be considering any documents received after 31<sup>st</sup> July, 2023.

Thanking you,

**For Fairchem Organics Limited**

**Rajen Jhaveri**

Chief Financial Officer & Company Secretary

Encl: As above

**Annexure 1**

**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

**Fairchem Organics Limited,**

Subject: Declaration regarding Category and beneficial ownership of shares

Ref: 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 Fairchem Organics Limited ('the Company'), I / We hereby declare as under:

1. I / We, (*Full name of the shareholder*), holding share/shares of the Company as on the record date, hereby declare that I am / we are tax resident of India for the period April 2023- March 2024 (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 2***

### **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

Fairchem Organics Limited

Subject: Declaration regarding NIL Rate of Dividend

Ref: 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 Fairchem Organics Limited ('the Company') during the year 2023-24, 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 Sikkimese as covered in (1).  
*(To be applicable in case of Woman Shareholder)*
3. I am also enclosing a copy of lower withholding tax certificate obtained from Income-tax Department under section 197 of the Act. *(mandatorily required to be furnished)*

**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 3**

Date:

To

Fairchem Organics Limited  
253/P & 312, Village Chekhala,  
Sanand Kadi Highway, Tal. Sanand,  
Dist. Ahmedabad 382 115

### **Subject: Declaration regarding Tax Residency and Beneficial Ownership of shares**

**Ref: PAN –** Mention PAN of Shareholder

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

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

1. I / We, Full name of the shareholder, holding share/shares of the Company as on the record date, hereby declare that I am /we are tax resident of country name for the period April 2023-March 2024 (Indian Fiscal Year) as per tax treaty between India and country name (hereinafter referred to as 'said tax treaty').
2. I / We hereby declare that, I am /we are the beneficial owner of the share/shares held in the Company as well as the dividend arising from such shareholding; and I/ we have the right to use and enjoy the dividend received/ receivable from the above shares and such right is not constrained by any contractual and/ or legal obligation to pass on such dividend to another person.
3. I/We confirm that I/We are entitled to claim the benefits under the Treaty as modified by the multilateral convention to implement tax treaty related measures to prevent base erosion and profit shifting (MLI) including but not limited to the Principal Purpose Test (PPT), limitation of benefit clause (LOB), Simplified Limitation of Benefits (SLOB), period of holding of shares etc. as applicable. We specifically 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.
4. I/We confirm that I/We have not entered into an impermissible avoidance arrangement i.e. an arrangement, the main purpose or one of the main purposes of which is to obtain a tax benefit and it (a) creates rights, or obligations, which are not ordinarily created between persons dealing at arm's length (b) results, directly or indirectly, in the misuse, or abuse, of the provisions of this Act (c) lacks commercial substance or is deemed to lack commercial substance under section 97, in whole or in part; or (d) is entered into, or carried out, by means, or in a manner, which are not ordinarily employed for bona fide purposes.
5. I/We hereby furnish a copy of valid Tax Residency Certificate dated \_\_\_\_\_ having Tax Identification number \_\_\_\_\_ issued by \_\_\_\_\_ along with a copy of Form 10F duly filled and signed for the period April 2023-March 2024.
6. I/We further declare that I/we do not have and will not have any taxable presence, fixed base or Permanent Establishment in India as per the said tax treaty during the period April 2023 – March 2024.
7. If, I /We have any PE or fixed base in India as construed under relevant Articles of the applicable tax treaty but the dividend income receivable by me/us from investment in the shares of the Company is not effectively connected to said permanent establishment in India. Further I/We

hereby declare and confirm that I/We do not fall under the definition of 'specified person' as provided in section 206AB of the IT Act.

8. 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.
9. 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*

(\*In case of any Authorised Signatory being other than Director/ Managing Director, please attach the valid Power of Attorney authorising the individual as an Authorised Signatory)

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.

***Annexure 4***

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

Date:

To

Fairchem Organics Limited,

Subject: Declaration regarding registration number and nature

I / We, \_\_\_\_\_ do hereby solemnly declare as follows:

- a. I / We, am / are registered with Securities Exchange Board of India ('SEBI') as a Category III Alternative Investment Fund, holding the registration number **XXXXXX** and complying with all regulations as prescribed by SEBI during the year 2023-24.
- 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.
- 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.

**(Name, designation & signature of the Shareholder)**

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

Date:

Place:

Address:

Email and Telephone:

PAN/Tax identification number (country of residence):

***Notes:***

- 1. \*Delete whichever is not applicable.

**Annexure 5**

**<on the letterhead of the entity>**

**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 2023-24 \*in my  
case/in the case of \_\_\_\_\_ for the purposes of sub-section (5) of \*section 90/section 90A:

SI No.	Nature of information	Details
(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	
(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	

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:

PAN or Aadhaar Number:

Email:

Phone 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.



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

**Annexure 6**

**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

Fairchem Organics Limited,

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 year 2023-24.
- We also certify that we comply with the conditions laid down in the notification number **XXXX** issued by CBDT dated **DD-MM-YYYY**, for granting exemption to the established Sovereign Wealth Fund.

**(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 7**

**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

Fairchem Organics Limited,

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 year 2023-24.
- We also certify that we comply with 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))*.
- We also certify that we comply with the conditions laid down in the notification number XXXX issued by CBDT dated DD-MM-YYYY, for granting exemption to the Pension Fund.

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

Company Seal (if applicable)

Date:

Place:

Address:

Email and Telephone:

Tax identification number (country of residence):

**Annexure 8**

**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

Fairchem Organics Limited,

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 year 2023-24.

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

Company Seal (if applicable)

Date:

Place:

Address:

Email and Telephone:

Tax identification number (country of residence):