

Name of the Company	Dp. Id – Client Id/ Folio No.
PMC Fincorp Limited	

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 : <div style="display: flex; justify-content: space-around; margin-top: 10px;"> Yes <input type="checkbox"/> No <input type="checkbox"/> </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 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 Declarant⁹

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 relevant to the assessment year 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 relevant to the assessment year will not exceed the maximum amount which is not chargeable to income-tax.

Place:

Date:

.....

Signature of the Declarant⁹

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 along with 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.

Name of the Company	Dp. Id – Client Id/ Folio No.
PMC Fincorp Limited	

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	
2025-26					
7. Road/Street/Lane		8. Area/Locality		9. Town/City/District	
11. PIN		12. Email		13. Telephone No. (with STD Code) and Mobile No.	
14 (a) Whether assessed to tax ⁴ :				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 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 relevant to the assessment yearwill 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.**

<On letterhead of the shareholder>

Date: << Please fill>>

PMC Fincorp Limited

201 & 202 Second Floor Rattan Jyoti Building,

18, Rajendra Place

New Delhi - 110008

Sub: Declaration with regards to dividend income

Ref: PAN – << Please fill>>

Folio Number / DP ID / Client ID – <<Please fill>>

With reference to the captioned subject and in relation to the appropriate withholding of taxes on the Dividend payable to me / us by PMC Fincorp 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”)
2. We hereby declare that (Select Applicable Box in left):

☐

- I am individual and has linked Aadhar with PAN

☐

- We are Insurance Company 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 Income Tax Act, 1961 (“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 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 and satisfy such other conditions, 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, as the income is not chargeable under the head “Profits and gains of business or profession” 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 **New Pension System Trust** established in India and are the beneficial owner of the equity shares(s) 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.**

Annexure-C

- ☐ - 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.**
- ☐ - We areand are the beneficial owner of the equity share(s) held in the Company; and are not subject to withholding tax under Section 196 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.**
- ☐ - Other category - we are exempted from withholding of Tax u/s 194 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 Rule 37BA **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 >>

PMC Fincorp Limited

201 & 202 Second Floor Rattan Jyoti Building,

18, Rajendra Place

New Delhi - 110008

Sub: Declaration under Section 199 of Income Tax Act, 1961 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, 1961 (“Act”) read with Rule 37BA of the Income Tax Rules, 1962 (“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 id

We, therefore request you that TDS deducted under Section 194 of the Act may please be deducted in the name and PAN (Copy attached) 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.

Verification

I/We _____ 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 and Signature of the person providing the information

Place:

Encl: As above

(On the letter head of the Shareholders)

Date : - <<Please fill>>

To

PMC Fincorp Limited

201 & 202 Second Floor Rattan Jyoti Building,

18, Rajendra Place

New Delhi - 110008

Subject: Declaration in relation to the investment route under which shares of PMC Fincorp Limited ("the Company")

Ref: Folio Number / DP Id-Client Id – Mention all the account details

We, <shareholder name>, hereby confirm the following:

1. We are a Foreign Portfolio Investor/ Foreign Institutional Investor registered with SEBI having registration number as <insert SEBI Registration Number>.
2. We are a <insert legal entity status such as Firm/ Association of persons/ Trust/ foreign company/> having registered address at <insert registered address> bearing Permanent Account Number as <insert Permanent Account Number>
3. We hereby confirm that we have made investment in shares of the Company under the [general FDI route as a person resident outside India/ FPI route – choose as applicable].
4. Our e-mail id isand contact number is.....

We hereby certify that declarations made above are true and bona fide. In case of any change in the declaration on any of the above aspects, we undertake to promptly intimate you of the said event.

We also undertake to provide all additional documents/ information, as may be prescribed/required by the Indian Revenue authorities, in order to substantiate any of the above aspects.

We further agree to indemnify, defend and hold good the Company from any liability (including towards tax, interest and penalty) that may arise, or may be asserted against the Company with respect to tax deduction at source in respect of such dividends.

Yours sincerely,

For <shareholder name>

Authorised Signatory

Name : << Name of person signing declaration>>

Designation : << Designation of person signing declaration>>

Note: In cases of non-individual shareholders, declaration to be printed on the letterhead

<<On the letterhead of Non-Resident Shareholder>>

Date: _____

To,
PMC Fincorp Limited
 201 & 202 Second Floor Rattan Jyoti Building,
 18, Rajendra Place
 New Delhi - 110008

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

Ref: Folio Number / DP ID/ Client ID: (Mention all the account details)

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 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)

Sl. No.	Nature of information	Details
(i)	Name:	
	E-mail id:	
	Contact Number:	
(ii)	Address of the assessee in the country or territory outside India of which Non-resident Shareholder is resident of	
(iii)	Certificate of Tax Residency attached (Yes/No)	
(iv)	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 Non-resident Shareholder is identified by the Government of that country or the specified territory of which the assessee claims to be a resident	

Annexure E

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 non-deduction of tax at source based on the above declaration furnished by me/us.

Thanking you.

Yours faithfully,

Yours sincerely,

Name of the shareholder

Authorized Signatory

Date:

Place:

**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 *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	:	
(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.

(ON THE LETTER HEAD OF NON-RESIDENT SHAREHOLDER)

Date:

To,
PMC Fincorp Limited
201 & 202 Second Floor Rattan Jyoti Building,
18, Rajendra Place
New Delhi - 110008

DECLARATION

I / We,, declare as follows in connection with the receipt of Dividend by me / us from PMC Fincorp Limited ("the Company") : -

1. That we are registered under the tax laws of having tax identification number
2. That we qualify as a 'Person' under Double Taxation Avoidance Agreement entered into by the Government of the Republic of India and the Government of ('DTAA') and are a tax resident of for the purpose of Article ____ of the DTAA and will continue to be resident during FY We are eligible to apply aforementioned DTAA read with the provisions laid down in Multilateral Instruments ('MLI'), wherever applicable for determination of our income tax liability in Republic of India.

We further confirm that our construct and affairs are not arranged with the main or principal purpose of obtaining any tax benefits, directly or indirectly, under the DTAA.

A certified copy of valid Tax Residency Certificate is enclosed herewith for your record.

3. That we do not have any Permanent Establishment (PE) or fixed base in India for the FY as per relevant Article of the applicable DTAA read with the provisions laid down in MLI, wherever applicable nor we do not have any PE or Business Connection in India as per relevant provisions of the Act for the FY or;

We have PE or fixed base in India as construed under relevant Articles of the applicable DTAA but the dividend income receivable by me/us from investment in the shares of the Company is not effectively connected to said PE in India.

4. That we are the beneficial owners of Shares of the Company and the dividend paid by the Company during the FY and 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.
5. Further, our claim for relief under the DTAA is not restricted by application of Limitation of Benefit clause, if any, thereunder.
6. That we have no reason to believe that our claim for the benefits of the DTAA is impaired in any manner.

7. Our Permanent Account Number in India is

8. 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.

We further agree to indemnify the Company for any penal consequences arising out of any acts of commission or omission initiated by the Company by relying on our above averment.

This declaration is valid for the period to

VERIFICATION

We,, make this declaration with the full understanding that this information will be utilized for the purpose of determining our Indian income tax liability in respect of dividend payment to be made by the Company. We hereby also declare that what is stated above is true and correct to the best of our knowledge and belief and we will immediately update the Company about future changes in our above declaration.

Signature: _____

Name: _____

Designation: _____

Place: _____

Date: _____

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 DTAA benefits.

Encl: As above

DECLARATION

Under Rule 37BA(2) of the Income-tax Rules, 1962

Date:

To

PMC Fincorp Limited

201 & 202 Second Floor Rattan Jyoti Building,

18, Rajendra Place

New Delhi - 110008

Sub: Declaration u/s 199 of the Income Tax Act, 1961 r. w. Rule 37BA of the Income Tax Rules, 1962

Number of Shares: _____

DPID and Folio No : _____

PAN No. of << Name of Custodian/ intermediary >>. PAN No. _____

This is with reference to the captioned shares of your company, which were held by the << Name of custodian >> on behalf of its clients, who are beneficial owners of such shares.

Type of account in which the shares were held by the <<Custodian/intermediary name>> on behalf of its clients	Purpose of holding such shares on behalf of its clients being beneficial owners of shares

Section 199 of the Income Tax Act 1961 ('the Act') r.w. Rule 37 BA of the Income Tax Rules, 1962 ('the Rules') inter alia states that if the income on which tax has been deducted at source is assessable in hands of a person other than the deductee, credit of tax deducted at source shall be given to the other person and not to the deductee.

For the aforesaid reasons, << Custodian/ intermediary name >>, do hereby declare that the dividend on such captioned shares is includible and taxable in the hands of the beneficial owner as stated in <<Annexure>> (Format mentioned below).

Further, << Custodian/ intermediary name >>, do also hereby declare that dividend income on captioned shares shall not be offered or included in its total income and further, it shall not claim TDS credit corresponding to such dividend income in Financial Year 2025-26 or any other financial year, as the case may be. The shares are transferred in the name of beneficial owner in DEMAT A/c no. and dates as per above mentioned Annexures.

<<Custodian/ intermediary name>> therefore request you that the TDS on dividend U/s. 194 of the Act may please be deducted in the name and PAN of the persons named in <<Annexure >> and the certificate for deduction of tax at source shall be issued in the name and PAN of the persons as shown in the <<Annexure>> under Rule 37BA of the Rules r.w. section 199 of the Act.

<<Custodian name/ intermediary >> do hereby declare that any loss or tax cost (including interest and penalty, if any) or consequences arising to PMC Fincorp Ltd. (or 'the deductor') due to non-compliance / non-fulfilment with any of the above-mentioned statement, shall be borne by / indemnified by << Custodian name >>.

<<Custodian/ intermediary name>> hereby declare that to the best of our knowledge and belief what is stated above is correct, complete and is truly stated.

<<Name of Custodian/ intermediary >>

Authorised Signatory

Notes: The Company will consider the information as available with the depositories (NSDL/CDSL) or by the Registrar and Share Transfer Agent as on the record date. We request you to kindly verify the correctness of the records and for any changes to update the same with your depository participant (if you hold shares in dematerialized mode) or the Registrar and Share Transfer Agent (if you hold shares in physical mode). In case of mismatch of any data as declared above with the Depositories/Registrar & Share Transfer Agent, the company will not consider the above declaration for further processing.

Verification

I/We _____ 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 and Signature of the person providing the information

Place: _____

Encl: As above

Annexure Format
Dividend includible and taxable in the hands of the beneficial owner & TDS credit on such Income

Name of the person	PAN of person	Address of person	No. of Shares held by such person	Dividend amount in respect of which TDS credit to be transferred [Rs.]	DMAT Account no.	Date of transfer of share	Status of the Shareholder (Resident / Non – Resident)