

KAMA Holdings Limited

Corporate Identity Number: L92199DL2000PLC104779

Registered Office: Unit No. 236 & 237, 2nd Floor, DLF Galleria, Mayur Place, NOIDA Link Road, Mayur Vihar Phase I Extension, Delhi 110 091

Corporate Office: Block-C, Sector – 45, Gurugram, Haryana – 122 003

Website: www.kamaholdings.com; **E-mail ID:** info@kamaholdings.com

12.03.2024

Dear Shareholder,

Subject: Tax Deducted at Source (TDS) on Dividend

We are pleased to inform you that the Board of Directors of KAMA Holdings Limited (“the Company”) at their meeting held on Monday, March 11, 2024 had approved the payment of 2nd Interim Dividend of Rs. 19/- per Equity share i.e 190% on face value of Rs. 10/- each for the financial year 2023-24. The said Interim Dividend will be payable to those members whose names appear in the Register of Members/ list of Beneficial Owners as provided by the Depositories i.e National Securities Depository Limited (NSDL) and Central Depository Services (India) Ltd (CDSL) as on Record date i.e. Tuesday, March 19, 2024. Dividend payment will be done on and from Tuesday, April 9, 2024.

As you may be aware, in accordance with the provisions of the Income Tax Act, 1961 (‘the Act’) as amended by and read with the provisions of the Finance Act, 2020, applicable with effect from April 1, 2020, dividend declared and paid by the Company is taxable in the hands of its shareholders, and accordingly the Company is required to deduct tax at source (TDS) at the applicable rates.

In case of resident shareholders, the rate currently prescribed for TDS is 10% for those resident shareholders with valid Permanent Account Number (PAN), 20% for resident shareholders without PAN or invalid PAN. Hence, the shareholders are advised to update their PAN with the Depository Participant, if shares are held in Demat form, and with the Registrar and Share Transfer Agent of the Company, if shares held in Physical form. Tax shall be deducted at source @20% (plus applicable surcharge and cess) on dividend paid to Foreign Institutional Investors (“FIIs”) and Foreign Portfolio Investors (“FPIs”) in view of specific provision under section 196D of Act.

Further, the shareholders have an option to apply to the Company for non-deduction of TDS or deduction of TDS at a lower rate by providing the necessary documents to the Company for financial year 2024-25 as prescribed in Annexure-A to this letter. The Non-Resident shareholders, other than FIIs and FPIs, who wish to take benefit of the lower rates as prescribed under the Double Tax Avoidance Agreement (‘DTAA’) shall also be required to submit the necessary documents for financial year 2024-25 as prescribed in Annexure-A.

Further the Finance Act, 2021, has brought in section 206AB effective from July 1, 2021.

Section 206AB of the Act

Under section 206AB of the Act, tax is to be deducted at higher of the following rates in case of payments to the specified persons:

- at twice the rate specified in the relevant provision of the Act; or

- at twice the rate or rates in force; or
- at the rate of 5%.

"Specified person" as defined under section 206AB (3) is someone who satisfies the following conditions:

- A person who has not filed income tax return for two previous years immediately prior to the previous year in which tax is required to be deducted, for which the time limit of filing of return of income under section 139(1) of the Act has expired; and
- The aggregate of TDS and TCS in whose case is Rs. 50,000 or more in each of these two previous years

Non-resident shareholders who do not have permanent establishment in India are excluded from the scope of a "specified person".

In cases where Sections 206AA and 206AB are applicable i.e. the shareholder has not submitted PAN as well as not filed the return, tax will be deducted at higher of the rates prescribed in these sections.

To summarise, dividend will be paid after deducting tax at source as under:

1. NIL - for resident individual shareholders receiving dividend from the Company upto Rs.5,000 during financial year.
2. Nil - for resident individual shareholders in cases where duly filled up and signed Form 15G / Form 15H (as applicable) along with self-attested copy of the PAN card is submitted.
3. 10% -for other resident shareholders in case copy of valid PAN is provided/available.
4. 20% - for resident shareholders if copy of PAN is not provided / not available or resident shareholder is specified person under section 206AB as per compliance check utility of income tax department.
5. TDS rate will be determined on the basis of documents submitted by the non-resident shareholders.
6. 20% - (plus applicable surcharge and cess) for non-resident shareholders in case the relevant documents are not submitted.
7. Lower/ NIL TDS on submission of self-attested copy of the valid certificate issued under Section 197 of the Act.

The above-mentioned rates will be subject to applicability of Section 206AB of the Act.

Please note that the aforementioned documents are required to be uploaded with the Registrar and Transfer Agent viz. KFin Technologies Limited ("RTA") at <https://ris.kfintech.com/form15/> on or before 22nd March 2024 in order to enable the Company to determine and deduct appropriate TDS / withholding tax at the time of payment of dividend, if any, shall be for financial year 2024-25. Incomplete and/or unsigned forms and declarations will not be considered by the Company. It may further be noted that in case the tax on said dividend is deducted at a higher rate in absence of receipt of the aforementioned details / documents from

you, there would still be an option available with you to file the return of income and claim an appropriate refund, if eligible. **No claim shall lie against the Company for such taxes deducted.**

We shall arrange to email a soft copy of TDS certificate to you at your registered email ID in due course, post payment of the dividend and completion of statutory formalities. In addition, to verify the tax deduction, the shareholders can also check their Form 26AS/ Annual Information Statement (AIS) from their e-filing accounts at <https://incometaxindiaefiling.gov.in>.

In case you are unable to submit the documents at the link above, same should be sent to Kfintech to their email id at einward.ris@kfintech.com or to the Company's email id at info@kamaholdings.com on or before 22nd March 2024.

If the dividend income is assessable to tax in the hands of a person other than the registered shareholder as on the record date, the registered shareholder is required to furnish a signed declaration to the Company containing the name, address, permanent account number of the person to whom TDS credit is to be given and reasons for giving credit to such person at info@kamaholdings.com on or before March 22, 2024.

UPDATION OF PAN, BANK ACCOUNT DETAILS, SIGNATURE, MOBILE NUMBER, EMAIL ID, ADDRESS, NOMINATION AND OTHER DETAILS:

All the shareholders are requested to update their PAN, Bank account details, Signature, Mobile Number, E-mail ID, Address, Residential status, category, Nomination and other details with their relevant depositories through their depository participants, if the shareholding is in demat form.

In case - Shares are held in physical form, you may submit duly filled in Form ISR-1, ISR-2, SH-13/ISR-3, SH-14 to the Company or its RTA.

The Company is obligated to deduct TDS based on the records made available by National Securities Depository Limited or Central Depository Services (India) Limited (collectively referred to as "the Depositories") in case of shares held in demat mode and from the Company record in case of shares held in physical mode and no request will be entertained for revision of TDS return.

We seek your cooperation in this matter.

Best Regards,

For KAMA Holdings Limited

Sd/-
Ekta Maheshwari
Whole-Time Director, CFO & Company Secretary

Encl : a/a

Disclaimer: This Communication is not to be treated as an advice from the Company or its affiliates or Kfin Technologies Limited. Shareholders should obtain the tax advice related to their tax matters from a tax professional.

Annexure A

List of documents to be submitted for non-deduction of Tax at Source or applying concessional Rates of TDS

S. No.	Category	Documents required under the Income Tax Act, 1961 for applying concessional Rates of TDS/ Nil TDS	Mode of submission
1	Resident Individuals	<input type="checkbox"/> Certificate under section 197 of the Act Or <input type="checkbox"/> Form 15G/ 15H (in respect of sections 197A(1) & 197A(1C) of the Act respectively.	One self-attested photocopy Scanned copy of duly filled and signed form
	Resident individuals Non-	i. Insurance Companies: Public & Other Insurance Companies - A declaration that it has full beneficial interest with respect to the shares owned by it along-with copy of PAN card. ii. Mutual Funds: Certificate of registration under section 10(23D) of the Act issued by the appropriate authority along-with copy of PAN card. iii. Alternative Investment Fund: Self-declaration that its income is exempt under Section 10 (23FBA) of the Act and they are governed by SEBI regulations as Category I or Category II AIF [covered by Notification No. 51/2015 dated June 25, 2015] along with copy of the PAN card and registration certificate. iv. Other Non-Individual shareholders: Documentary evidence along with a copy of the PAN for shareholders who are exempted from deduction of tax under Section 196 of the Act i.e. Government, corporation established by or under a Central Act. <u>NOTE:</u> <i>The Resident Non-Individual Members such as Insurance companies, Mutual Funds, Alternative Investment Fund (AIF) and other domestic financial institutions established in India, may submit the relevant forms, declarations and documents through their respective custodians who are registered with NSDL for tax services, on or before the aforesaid timelines.</i>	Self-attested photocopies (one set) -do- -do- -do-
	Resident Trust/ Trusts/Associations/ Resident Bodies Corporates/ Commercial Banks/ Indian Financial Institutions/ Clearing Members	HUFs/ Trusts/Associations/ Resident Bodies Corporates/ Commercial Banks/ Indian Financial Institutions/ Clearing Members	Certificate under section 197 of the Act

2	Non-Resident Individuals /Foreign Nationals/ Foreign Corporate Bodies, Foreign Banks, Erstwhile OCBs (Other FPI/FII) than	<p>☐ Certificate under section 195 or 197 of the Act</p> <p style="text-align: center;">Or</p> <p>i. Copy of the Permanent Account Number (PAN Card) allotted by the Indian Income Tax authorities.</p> <p>ii. Copy of Tax Residency Certificate (TRC) (of FY 2024-25 or calendar year 2024) obtained from the tax authorities of the country of which the shareholder is resident. In case, the TRC is furnished in a language other than English, the said TRC would have to be translated from such other language to English language and thereafter duly notarized and apostilled copy of the TRC would have to be provided;</p> <p>iii. Self-declaration in Form 10F</p> <p>iv. Self-declaration by the non-resident shareholder in the prescribed format certifying on following points:</p> <p style="padding-left: 20px;">Shareholder is and will continue to remain a tax resident of the country of his residence during the financial year 2024-25;</p> <p style="padding-left: 20px;">Shareholder is eligible to claim the beneficial DTAA rate, including having regard to the Principal Purpose Test (if any), included in the applicable tax treaty with India for the purposes of tax withholding on dividend declared by the Company;</p> <p style="padding-left: 20px;">Shareholder has no reason to believe that the claim for the benefits of the DTAA is impaired in any manner;</p> <p style="padding-left: 20px;">Shareholder is the ultimate beneficial owner of the shareholding in the company and dividend receivable from the Company; and</p> <p style="padding-left: 20px;">Shareholder does not have a taxable presence or a permanent establishment in India during the financial year 2024-25.</p> <p><u>NOTE:</u> The Company is not obligated to apply the beneficial DTAA rates at the time of tax deduction/withholding on the dividend amount. Application of beneficial DTAA Rate shall depend upon the completeness and satisfactory review by the Company, of the documents submitted by the non- resident shareholder.</p>	One photocopy One self-attested copy each of all documents
3	Foreign bodies/ corporates being FPI/FII	<p>☐ Certificate under section 195 or 197 of the Act</p> <p>☐ Certificate that FPI/FII is registered with SEBI</p> <p><u>NOTE:</u> The Non-Resident Non-Individual Members such as Foreign Portfolio Investors may submit the relevant forms, declarations and documents through their respective custodians who are registered with NSDL for tax services, on or before the aforesaid timelines.</p>	One self-attested photocopy

INCOME-TAX RULES, 1962

FORM NO. 15G

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

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

PART I

1. Name of Assessee (Declarant)		2. PAN of the Assessee 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;"> 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

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 197A(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.

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		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.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 year will be *nil*.

Place:

.....

Date:

Signature of the Declarant

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.]

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

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.

Sl.No.	Nature of information	: Details#
(i)	Status (individual, company, firm etc.) of the assessee	:
(ii)	Permanent Account Number (PAN) 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 _____.

Signature:

Name: _____

Address: _____

Permanent Account 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 1st Aug 2018

.....
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.

SELF DECLARATION BY NON-RESIDENT SHAREHOLDERS

The Principal Officer
KAMA Holdings Limited
Block-C, Sector — 45
Gurugram Haryana - 122 003

Dear Sir/Ma'am,

Re: Self-declaration for Indian Financial Year (FY) 2024-25 with respect to availment of tax treaty benefits in relation to receipt of dividend income from KAMA Holdings Limited.

With reference to the captioned subject and in relation to the appropriate deduction of taxes on the dividend payable to me / us by KAMA Holdings Limited ("the Company"), I/We hereby declare as under:

- I/ We <full name of the shareholder> having Permanent Account Number (PAN) under the Indian Income tax Act 1961 (the Act') <mention PAN> and holding <mention number of shares> number of shares of the Company as on the record date. I/ We am / are a tax resident of <Country name>. A copy of the valid tax residency certificate for the period 1 April 2023 to 31 March 2024 is attached herewith.
- I/We am /are tax resident of the <Country name> as defined under Article ___ of the tax treaty between India and _____(the applicable tax treaty'). I/We am /are eligible to be governed by the provisions of the applicable tax treaty read with the provisions laid down in Multilateral Instrument (MLI), wherever applicable, and meet all the necessary conditions to avail the benefits under the applicable tax treaty.
- I / We do not have any Permanent Establishment (PE) or fixed base in India as construed under relevant Articles of the applicable tax treaty nor do we have any PE or business connection in India as construed under the relevant provisions of the Act.
- As required to claim the benefits of the lower tax rate under the applicable tax treaty in relation to the dividend income to be received by me / us from the Company, I / We specifically confirm that I/ We am/ are the beneficial owner of the above referred equity shares of the Company and the dividend income receivable from the Company in relation to the said shares.
- I/ We further declare that I/we have the right to use and enjoy the dividend received/ receivable from the above shares and such right is not constrained by any contractual and/ or legal obligation to pass on such dividend to another person.
- I/ We specifically confirm that my affairs / affairs of <full name of the shareholder> were not arranged such that the main purpose or the principal purpose thereof was to obtain tax benefits available under the applicable tax treaty.
- Further, our claim for relief under the tax treaty is not restricted by application of Limitation of Benefit clause, if any, thereunder.

This declaration is valid for the period 1 April 2024 to 31 March 2025.

I / We confirm that the above is true to the best of our knowledge and I / we shall be solely responsible for any adverse income-tax consideration that may arise in India on the dividend income to be received from the Company.

<< Entity Name>>
(Signature)

Place: _____

Date: _____

Name: _____

Designation: _____