



April 10, 2024

To,  
The Secretary,  
Market Operations Department,  
The BSE Ltd.  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
MUMBAI – 400 023.

Capital Market Operations  
The National Stock Exchange of India Ltd.  
Exchange Plaza, 5<sup>th</sup> Fl., Plot No.C/1,  
G Block, Bandra-Kurla Complex,  
Bandra (E),  
MUMBAI – 400 051.

Scrip Code : 500003

Scrip Code : AEGISCHEM

Dear Sir/Madam,

**Sub. : Communication to Shareholders - Intimation on Tax Deduction on Dividend**

Pursuant to the provisions of the Income-tax Act, 1961 ('the Act'), as amended by the Finance Act, 2020, dividend shall be taxable in the hands of the Shareholders w.e.f. April 01, 2020. The Company is therefore required to deduct tax at source on the Interim dividend declared on 10<sup>th</sup> April, 2024 as already intimated to the Stock Exchanges.

In this regard, please find enclosed herewith a general communication which is being simultaneously emailed to the shareholders explaining the process on withholding tax from dividend to be paid by the Company to the shareholders at prescribed rates, along with prescribed annexures. The aforesaid general communication is also placed on the Company's website at [www.aegisindia.com](http://www.aegisindia.com).

Kindly take the above on record.

Thanking you,

Yours faithfully,  
For AEGIS LOGISTICS LIMITED

MONICA GANDHI  
COMPANY SECRETARY

Encl.: as above



## AEGIS LOGISTICS LIMITED

CIN: L63090GJ1956PLC001032

**Regd. Office:** 502 Skylon, G.I.D.C., Char Rasta, Vapi 396 195, Dist. Valsad, Gujarat

**Corp. Office:** 1202, Tower B, Peninsula Business Park, G. K. Marg, Lower Parel (W), Mumbai – 400013

**Tel.:** +91 22 6666 3666; **Fax:** +91 22 6666 3777

**E-mail:** [aegis@aegisindia.com](mailto:aegis@aegisindia.com); **Website:** [www.aegisindia.com](http://www.aegisindia.com)

### COMMUNICATION TO THE SHAREHOLDERS

Dated: 10/04/ 2024

Dear Shareholders,

The Company is pleased to inform its shareholders that the Board of Directors of Aegis Logistics Limited (“the Company”) at their meeting held on Wednesday, April 10, 2024 declared the payment of Interim Dividend of Rs. 1.25 per Equity share i.e. 125% on face value of Re. 1/- each for the financial year 2024-25. 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 Monday, April 22, 2024 (Record date fixed for Interim dividend payment).

As you may be aware that as per the Income Tax Act, 1961 (“the Act”), dividends paid or distributed by a Company after April 1, 2020 shall be taxable in the hands of the shareholders. The Company shall therefore be required to deduct tax at source (“TDS”) at the time of making the payment of the said Interim Dividend.

The TDS rate may vary depending on the residential status of the shareholder and the documents submitted to the Company in accordance with the provisions of the Act. The TDS for various categories of shareholders along with required documents are provided in Table 1 and 2 below:

**Table 1: Resident Shareholders**

| Category of Shareholder  | Tax Deduction Rate | Exemption Applicability/ Documents required   |
|--|--------------------|---|
| Any resident shareholder with Permanent Account Number ('PAN') | 10%                | PAN as updated with depository participant (in case of shares held in demat mode) and with the Company's Registrar and Transfer Agents – Link Intime India Private Limited (in case of shares held in physical mode). |
|  | NIL                | If dividend distributed/ paid or likely to be distributed/ paid to a resident Individual shareholder during FY 2024-25 does not exceed INR 5,000/-.   |

|   |                            |  |
|---|----------------------------|--|
|   | NIL                        | If shareholder is exempted from TDS provisions through any circular or notification and provides an attested copy of the PAN card along with the documentary evidence in relation to the same.   |
| Any resident shareholder without PAN/ Invalid PAN/ specified person u/s 206AB (*Note 3)   | 20%                        | No PAN/ Invalid PAN as per records of depository participant (in case of shares held in demat mode) and with the Company's Registrar and Transfer Agents – Link Intime India Private Limited (in case of shares held in physical mode) or falling under the category of specified person (non-filer of income tax return) as per the provisions of Section 206AB of the Act. This check is made using Income tax department's utility. |
| Submitting Form 15G/ Form 15H   | NIL                        | Eligible Shareholder providing Form 15G (applicable to an individual below the age of 60 years) / Form 15H (applicable to an Individual above the age of 60 years) - on fulfilment of prescribed conditions.<br>(Please refer attached formats)  |
| Order under section 197 of the Act  | Rate provided in the order | Lower/NIL withholding tax certificate obtained from Income Tax authorities for FY 2024-25 and should include dividend income.  |
| Insurance Companies: Public & Other Insurance Companies as specified under section 194 of the Act.  | NIL                        | Self-declaration that it has full beneficial interest with respect to shares owned, along with self-attested copy of PAN card and registration certificate issued by the IRDAI.  |
| Corporation established by or under a Central Act which is, under any law for the time being in force, exempt from income- tax on its income. | NIL                        | Documentary evidence that the person is covered under section 196 of the Act.  |
| Mutual Funds specified under section 10(23D) of the Act.  | NIL                        | If a self-declaration is provided along with the self-attested copy of PAN card and SEBI registration ( <b>Format attached herewith</b> ).   |
| Alternative Investment Fund   | NIL                        | If a self-declaration is provided, that the person is covered by Notification No. 51/2015 dated 25 June 2015 and established as Category I or Category II AIF under SEBI regulations along with the self-attested copy of PAN card and   |

|  |     |   |
|--|-----|---|
|  | 10% | registration certificate issued by SEBI ( <b>Format attached herewith</b> ).<br>This rate will be applicable for Category III AIF |
|--|-----|---|

**Resident Shareholders - Please Note that:**

1. Recording of the valid PAN for the registered Folio/DP id-Client Id is mandatory. In absence of valid PAN, tax will be deducted at a higher rate of 20% as per Section 206AA of the Act.
2. Shareholders holding shares under multiple accounts under different status / category and single PAN, may note that, higher of the tax as applicable to the status in which shares held under a PAN will be considered on their entire holding in different accounts.
3. Section 206AB is a special provision providing for higher rates of TDS for non-filers of income tax returns. The said section is effective from July 1, 2021 and was further amended by the Finance Act, 2022 and Finance Act, 2023.

The provisions of section 206AB of the Act provide for higher rates of withholding tax, in instances where the specified person entitled to receive the money (deductee):

- has not furnished the return of income for the assessment year relevant to the previous year immediately preceding the financial year in which tax is required to be deducted;
- for which the time limit for furnishing the return of income under sub section (1) of section 139 of the Act has expired; and
- the aggregate of tax deducted at source and tax collected at source in his case is rupees fifty thousand or more in the said previous year.

*Higher rates of TDS for the purpose of section 206AB of the Act:*

The TDS rate for payments made to the specified persons stated above, shall be the higher of the following:

- 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 five per cent.

If the provision of section 206AA of the Act (deduction of tax at higher rate for non-furnishing of PAN by the deductee) is applicable to a specified person, in addition to the provision of this section, the tax shall be deducted at higher of the two rates provided in this section and in section 206AA of the Act.

As per the provisions of section 206AB of the Act, higher rate (twice) of tax may not apply in the case of a person who is not required to furnish the return of income for the assessment

year relevant to the said previous year and is notified by the Central Government in the Official Gazette in this behalf.

Further, the Central Board of Direct Taxes has issued a notification no. 1 of 2022 to notify a functionality "Compliance Check for Sections 206AB & 206CCA" on the reporting portal of the Income-tax Department to facilitate the tax deductor/collector to check if the deductee/collectee is a `specified person` under Section 206AB of the Act.

In view of the above, the Company would check whether shareholder is a `specified person` under section 206AB and if any shareholder is found as a `specified person` as defined in Section 206AB, then the Company shall be liable to deduct tax at source at higher rate in such case.

**Table 2: Non-resident Shareholders**

| Category of Shareholder   | Tax Deduction Rate   | Exemption Applicability/ Documents required  |
|---|--|--|
| Any non-resident shareholder  | 20% (plus applicable surcharge and cess) or Tax Treaty rate whichever is lower | <p>Non-resident shareholders may opt for tax rate under Double Taxation Avoidance Agreement ("Tax Treaty"). The Tax Treaty rate shall be applied for tax deduction at source on submission of following documents to the company :</p> <ul style="list-style-type: none"> <li>• Copy of the PAN Card, if any, allotted by the Indian authorities.</li> <li>• Self-attested copy of Tax Residency Certificate (TRC) valid as on the Board Meeting/AGM date obtained from the tax authorities of the country of which the shareholder is resident. (In case, the TRC is in a language other than English, a duly notarized and apostilled copy thereof, translated in English language would have to be provided.)</li> <li>• Form No. 10F filed online on the income-tax portal.</li> <li>• Self-declaration confirming beneficial ownership, not having a Permanent Establishment in India, eligibility to Tax Treaty benefit and do not / will not have place of effective management in India. <b>(Format attached herewith).</b></li> </ul> |
| Foreign Institutional Investors, Foreign Portfolio Investors (FII, FPI) | 20% (plus applicable surcharge and cess) or Tax Treaty rate                    | <ul style="list-style-type: none"> <li>• Self-attested copy of Tax Residency Certificate (TRC) obtained from the tax authorities of the country of which the shareholder is resident. (In case, the TRC is in a language other than English, a duly notarized and apostilled copy thereof, translated in English language would have to be provided.)</li> </ul>   |

|   |   |   |
|---|---|---|
|   | whichever is lower<br><br>(The above rate is subject to note 5 below) | <ul style="list-style-type: none"> <li>• Form No. 10F filed online on the income-tax portal.</li> <li>• Self-declaration confirming beneficial ownership, eligibility to claim Tax Treaty benefit and do not / will not have a Permanent Establishment or a place of effective management in India. <b>(Format attached herewith).</b></li> </ul> |
| Submitting Order under section 195(3) /197 of the Act | Rate provided in the Order  | Lower/NIL withholding tax certificate obtained from Income Tax authorities for FY 2024-25 and should include dividend income.   |

**Non-resident Shareholders - Please Note that:**

1. TDS shall be deducted at 20% (plus applicable surcharge and cess) if any of the above-mentioned documents are not provided.
2. The Company is not obligated to apply the Tax Treaty rates at the time of tax deduction/withholding on dividend amounts. Application of Tax Treaty rate shall depend upon the completeness of the documents submitted by the non-resident shareholder and are in accordance with the provisions of the Act.
3. The Shareholders holding shares under multiple accounts under different status / category and single PAN, may note that, higher of the tax as applicable to the status in which shares held under a PAN will be considered on their entire holding in different accounts.
4. Non-resident shareholders whose dividend is being credited in Indian Bank account in Indian rupees are requested to update their Complete residential address, email ID and mobile number with the depository participant (in case of shares held in demat mode) and with the Company's Registrar and Transfer Agents – Link Intime India Private Limited (in case of shares held in physical mode).
5. The rate is further subject to the provisions of section 206AB of the Act, where twice the above applicable rate may be applied in case the shareholders falls under the category of 'specified person' as per the provisions of Section 206AB of the Act.
6. As per the provisions of section 206AB, higher rate (twice) of tax may not apply in the case of a non-resident shareholder in case it does not have a permanent establishment ('PE') in India or a person is not required to furnish the return of income for the assessment year relevant to the said previous year and is notified by the Central Government in the Official Gazette in this behalf. However, this is subject to furnishing of proper No PE declaration by the shareholder and due diligence as may be necessary carried out by the company.
7. As Form 10F is now required to be submitted online on the Income Tax Portal.

**For All Shareholders –**

**Kindly note that the documents as mentioned in the Table 1 and 2 above are required to be submitted to the Company / Registrar at email ID [aegisdivtax@linkintime.co.in](mailto:aegisdivtax@linkintime.co.in) with Subject “Tax Exemption related documents” or update the same by visiting the link <https://liiplweb.linkintime.co.in/formsreg/submission-of-form-15g-15h.html#> on or before Monday, April 22, 2024 in order to enable the Company to determine and deduct appropriate TDS / withholding tax rate.**

It has been observed and intimated by the registered shareholders as on the record date such as Broking firms/custodians/ depository participants informing dividend has been credited to their bank accounts and TDS credit was given to them when shares belong to their clients and requested Company to transfer TDS benefit to their clients. **In this case, please note that 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 under rule 37BA(2) of the Income-tax Rules, 1962 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 [aegisdivtax@linkintime.co.in](mailto:aegisdivtax@linkintime.co.in) with Subject “Declaration as per rule 37BA(s) of the Income tax Rules, 1962” **on or before April 22, 2024** and avoid the situation of transfer of TDS benefit to their clients at a later date.

The TDS certificate will be sent at the shareholders registered email ID in due course, post payment of the said Dividend. Further, shareholders will also be able to see the credit of TDS in Form 26AS, which can be downloaded from their e-filing account at <https://incometaxindiaefiling.gov.in>.

It may be further noted that in case the tax on dividend is deducted at a higher rate in absence of receipt of the details/documents, there would still be an option available with the Member to file the return of income and claim an appropriate refund, if eligible. No claim shall lie against the Company for such taxes deducted.

**No communication/documents on the tax determination / deduction shall be considered post 11:59 PM (IST) of April 22, 2024.**

**To view / download ANNEXURES of TDS Communication to shareholders [click here](#).**

We request your cooperation in this regard.

Yours Sincerely,

**Monica Gandhi**  
**Company Secretary**  
**Aegis Logistics Limited**

*Disclaimer: This communication shall not be treated as an advice from the Company or its Registrar & Transfer Agent. Shareholders should obtain the tax advice related to their tax matters from a tax professional*

*Note: This is a system generated e-mail. Please do not reply to this e-mail.*

# <sup>1</sup>FORM NO.15G

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

[e-Form]

**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. [Permanent Account Number or Aadhaar Number] of the Assessee <sup>1</sup>   |                                       |                  |
| 3. Status <sup>2</sup>  | 4. Previous year (P.Y.) <sup>3</sup><br>(for which declaration is being made) |  | 5. Residential Status <sup>4</sup>    |                  |
| 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 <sup>5</sup> :<br>Yes <input type="checkbox"/> No <input type="checkbox"/><br>(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 <sup>6</sup>  |                                       |                  |
| 18. Details of Form No.15G other than this form filed during the previous year, if any <sup>7</sup> |   |  |                                       |                  |
| Total No. of Form No.15G filed  |   | Aggregate amount of income for which Form No.15G filed   |                                       |                  |
| Details of income for which the declaration is filed  |   |  |                                       |                  |
| Sl. No.   | Identification number of relevant investment/accounts, etc. <sup>8</sup>      | Nature of income   | Section under which tax is deductible | Amount of income |
|   |   |  |                                       |                  |

*Signature of the Declarant<sup>9</sup>*

### Declaration/Verification<sup>10</sup>

\*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 charge-able to income-tax.

**Place:**

**Date:** .....

*Signature of the Declarant<sup>9</sup>*

1. Substituted by IT (Fourteenth Amendment) Rules 2015, w.e.f. 1-10-2015. Earlier Form No.15G was inserted by the IT (Fifth Amendment) Rules, 1982, w.e.f. 21-6-1982 and later on amended by the IT (Fifth Amendment) Rules, 1989, w.e.f. 1-4-1988, IT (Fourteenth Amendment) Rules, 1990, w.e.f. 20-11-1990 and IT (Twelfth Amendment) Rules, 2002, w.e.f. 21-6-2002 and substituted by the IT (Eighth Amendment) Rules, 2003, w.e.f. 9-6-2003 and IT (Second Amendment) Rules, 2013, w.e.f. 19-2-2013.
2. Substituted for "PAN" by the IT (Twelfth Amdt.) Rules, 2019, w.r.e.f. 1-9-2019.



**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 <sup>11</sup>                        |  |
| 3. <sup>3</sup> [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 <sup>12</sup>          |  |  |
| 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.

<sup>1</sup> As 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 <sup>4</sup> [Permanent Account Number or Aadhaar Number].

<sup>2</sup> Declaration can be furnished by an individual under section 197A(1) and a person (other than a company or a firm) under section 197A(1A).

<sup>3</sup> The financial year to which the income pertains.

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

<sup>5</sup> 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.

<sup>6</sup> 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.

<sup>7</sup> In 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.

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

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

<sup>10</sup> 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.

<sup>11</sup> The 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.

<sup>12</sup> The 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.

1. Substituted for "Permanent Account Number (PAN)" by the IT (Twelfth Amdt.) Rules, 2019, w.r.e.f. 1-9-2019.

2. Substituted for "Permanent Account Number", *ibid*.

**<sup>1</sup>FORM 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 <sup>1</sup> |  | 3. Date of Birth <sup>2</sup> (DD/MM/YYYY) |    |
| 4. Previous year(P.Y.) <sup>3</sup> (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 <sup>4</sup> :   |   |  |  | 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 <sup>5</sup> |   |  |  |  |    |
| 17. Details of Form No.15H other than this form filed for the previous year, if any <sup>6</sup>          |   |  |  |  |    |
| 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. <sup>7</sup> | 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/Verification***<sup>8</sup>

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. <sup>9</sup>                        |   |
|  |   |  |   |
| 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 <sup>10</sup>                           |   |
|  |   |  |   |
| 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.

<sup>1</sup>**[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.]**

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

**DRAFT LETTER BY SHAREHOLDER**

Date:

To,

**Aegis Logistics Limited**

Regd. Office: 502 Skylon, G.I.D.C., Char Rasta, Vapi 396 195, Dist. Valsad, Gujarat

Corp. Office : 1202, Tower B, Peninsula Business Park, G. K. Marg, Lower Parel (W), Mumbai – 400013

Dear Sir,

**Sub: Certification with regard to Payment of Dividend for FY 2024- 2025**

For the purpose of determination of tax liability u/s. 195 of the [Indian] Income-tax Act, 1961, I/We hereby certify that-

| <b>Nature of the information</b>                      | <b>Details</b>                           |
|---|--|
| Name of the shareholder                               |  |
| Folio No./ DP ID & Client ID                          |  |
| Address in the country of residence                   |  |
| Email ID  |  |
| Contact Number  |  |
| Status  | Company/LLP/Partnership/Trust/Individual |
| Tax Identification Number in the country of residence |  |

1. I/We, << Name of the shareholder >> confirm that I/We are a tax resident of <<Insert country>> and are eligible to claim benefits of the India - << Insert country>> Double Tax Avoidance Agreement (DTAA), read with the provisions laid down in Multilateral Instrument (MLI), wherever applicable.
2. I/We, <<Name of the shareholder >> are the beneficial owner of the shares allotted in above folio no. as well as of the dividend arising from such shareholding.
3. I/We further declare that I/we have exclusive possession and control over the dividend received/ receivable from the above shares and I/we have the absolute discretion to utilise the dividend received without being constrained by any contractual and/ or legal obligation to pass on such dividend to another person.
4. I/We either do not/will not have a Permanent Establishment (P.E.) in India or Dividend income earned by us is not attributable/effectively connected to our P.E. in India as defined under the Income Tax Act, 1961 and DTAA between India and <Name of Country> read with the provisions laid down in Multilateral Instruments (MLI), wherever applicable, during the period 1 April 2024 to 31 March 2025. In the event of I/We having a P.E. in India or Dividend income is attributable/effectively connected to such P.E., I/We acknowledge our obligation to inform you forthwith with necessary details.
5. We hereby confirm that we do/ will not have a place of effective management, during the period 1 April 2024 to 31 March 2025, in India and none of the key management and commercial decisions for the conduct of business in substance are/ will be made in India.
6. I/We hereby declare that the investments made by me/us in the shares of Aegis Logistics Limited are not arranged in a manner which results in obtaining a tax benefit, whether directly or indirectly, as one of its principal purposes. The tax benefit, if any, derived from such investments would be in accordance with the object and purpose of the relevant provisions of the Double Taxation Avoidance Agreement between India and [Insert name of country of which the shareholder is tax resident].
7. 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.
8. I/We further agree to indemnify Aegis Logistics Limited for any liability (including towards tax, interest and penalty), arising out of any acts of commission or omission initiated by << Name of the Shareholder>> by relying on our above averment.

Thanking you,

Yours Sincerely,

**For <Name of the Shareholder>**

\_\_\_\_\_  
**Name: <insert authorised person name>**

**<Insert designation>**

\_\_\_\_\_, 2024

Aegis Logistics Limited  
CIN: L63090GJ1956PLC001032

Regd. Office: 502 Skylon, G.I.D.C., Char Rasta, Vapi 396 195, Dist. Valsad, Gujarat  
Corp. Office : 1202, Tower B, Peninsula Business Park, G. K. Marg, Lower Parel (W), Mumbai – 400013

Dear Sir/Madam,

Re: Declaration of exemption from taxes deducted at source (“TDS”) for the financial year 2024- 25 (ending on March 31, 2025).

Declaration

1. I / We, <<Full name of the shareholder>>, holding share/shares of the Company as on the record date, hereby declare that I am / we are tax resident of India for the period April 2024 - March 2025 (Indian Fiscal Year).
2. I / We hereby declare that (Strike out whatever is not applicable)

\*We are a Mutual Fund as specified in Section 10(23D) of the Income Tax Act, 1961 (‘Act’) and are the beneficial owner of the share/shares held in the Company;

OR

\*We are an 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. Therefore, we are eligible for exemption from TDS provisions under the Income Tax Act, 1961 as specified in CBDT Notification No. 51/2015.

We are governed by SEBI regulations as Category I or Category II AIF and we also affirm that income from such shares is not categorized as Income under the 'Profits and gains from business or profession'.

3. Following self-attested copy of the documentary evidence enclosed as a proof of exemption:

[Please specify the document/s]

4. 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.
5. I / We hereby confirm that the above declaration should be considered to be applicable for all the shares held in the Company under Permanent Account Number / accounts declared in the form.

\*I/We hereby confirm that the declarations made above are complete, true and bona fide. Yours faithfully,

For [NAME OF RECIPIENT]

Authorized Signatory [Name and designation]  
Email address: [Please insert]  
Contact Number: [Please insert]  
Contact address: [Please insert]