

## **DEDUCTION OF TAX AT SOURCE ON DIVIDEND AND UPDATE OF BANK ACCOUNT AND CONTACT DETAILS**

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Dear Shareholder,

We wish to inform you that the Board of Directors (the "**Board**") of SMS Lifesciences India Limited ("**Company**") have at their meeting held on 29<sup>th</sup> May, 2025, recommended Dividend of ₹1.50/-per equity share having face value of ₹10/- each for the year 2024-25. The Dividend will be paid subject to the approval of Shareholders at the 19<sup>th</sup> Annual General Meeting ("AGM") scheduled to be held on 30<sup>th</sup> September, 2025 @3.00 pm.

As you may be aware, in terms of the provisions of the Income-tax Act, 1961, (the "**Act**") as amended by the Finance Act, 2020, dividend paid or distributed by a company on or after 1<sup>st</sup> April, 2020 shall be taxable in the hands of the shareholders. The Company shall therefore be required to deduct tax at source at the time of payment of dividend.

**Needless to mention, the Permanent Account Number ("PAN") will be mandatorily required to be provided.**

**Please note that:**

Section 206AB has been introduced by the Finance Act, 2021, whereby TDS will be higher of the following:

1. Twice the rate specified in the relevant provision of the Income-tax Act; or
2. Twice the rate or rates in force; or
3. The rate of 5%;

In case a person has not filed his/her Return of Income for each of the two preceding financial years and the aggregate of tax deducted at source (TDS) including tax collected at source (TCS) in his/her case is ₹50,000 or more in each of these two financial years. The aggregate amount of TDS / TCS of ₹ 50,000 in a year is not limited to TDS only on dividend income received by the shareholder but will include all TDS transactions of the shareholder during the relevant financial year. These provisions will be effective from 1<sup>st</sup> July, 2021. The shareholder is required to provide a self- declaration to this effect. <https://incometaxindiaefiling.gov.in> for the format of self - declaration.

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

**For Resident Shareholders:**

<b>Particulars</b>	<b>Applicable Rate</b>	<b>Documents required (if any)</b>
<b>With PAN</b>	<b>10%*</b>	Update/Verify the PAN, and the residential status as per Act, if not already done, with the depositories (in case of shares held in demat mode) and with the Company's Registrar and Transfer Agent (in case of shares held in physical mode). In case of Individual shareholder, TDS would not apply if the aggregate of total dividend distributed to the shareholder by the Company during year 2021-22 does not exceed ₹ 5,000.
<b>Without PAN/ Invalid PAN</b>	<b>20%</b>	N.A.
<b>Submitting Form 15G/ Form 15H</b>	<b>NIL</b>	Duly verified Form 15G or 15H (as may be applicable in duplicate) is to be furnished along with self-attested copy of PAN card. Blank Form 15G and 15H can be downloaded from the below links or from the websites of Income Tax viz. <a href="https://incometaxindia.gov.in/">https://incometaxindia.gov.in/</a>
<b>Submitting Order under Section 197 of the Act</b>	<b>Rate specified in lower tax withholding certificate obtained from Income Tax Department</b>	* Copy of PAN card / * Copy of lower tax withholding certificate obtained from Income Tax Department.
<b>Shareholders to whom Section 194 of the Act does not apply such as LIC, GIC, etc</b>	<b>NIL</b>	Copy of PAN card  Self-declaration ( <b>Ref Annexure 1</b> ), along with adequate documentary evidence (e.g. registration Certificate), to the effect that the no tax withholding is required as per the provisions of Section 194 of the Act
<b>Shareholder covered u/s 196 of the Act such as Government, RBI,</b>	<b>NIL</b>	Copy of PAN Card

<b>Mutual Funds specified U/s Section 10(23D) corporations established by Central Act and exemption from Income Tax. Section 10 of the Act</b>		Self-declaration ( <a href="#">Ref Annexure 1</a> ), along with adequate documentary evidence, substantiating applicability of 196 of the Act.
<b>Category I and II alternative Investment Fund (AIF)</b>	<b>NIL</b>	Copy of PAN card  Self-declaration ( <a href="#">Ref Annexure 1</a> ), that AIF's income is exempt under Section 10 (23FBA) of the Act and they are governed by SEBI regulations, as applicable to Category I or Category II AIFs, along with copy of registration certificate.
<b>Any other entity exempt from withholding tax under the provisions of Section 197A of the Act (including those mentioned in Circular No. 18 / 2017 issued by CBDT)</b>	<b>NIL</b>	Copy of PAN card  Self-declaration ( <a href="#">Ref Annexure 1 and Annexure 2</a> ), along with adequate documentary evidence, substantiating the nature of the entry.  Copy of the lower tax withholding certificate obtained from.

**For Non- Resident Shareholders:**

<b>Particulars</b>	<b>Applicable Rate</b>	<b>Documents required (if any)</b>
<b>Foreign Institutional Investors (FIIs) / Foreign Portfolio Investors (FPIs)</b>	<b>20% (plus applicable surcharge and cess)</b>	Copy of PAN card (if available)  Self-declaration ( <a href="#">Ref Annexure 3</a> ), along with adequate documentary evidence substantiating the nature of the entity
<b>Other Non-resident shareholders</b>	<b>20% (plus applicable surcharge and cess)</b>	Copy of PAN card (if available)  Self-declaration ( <a href="#">Ref Annexure 4</a> ), along with adequate documentary evidence substantiating the nature of the entity

<b>Other Non-resident Shareholders (except those who are tax residents of Notified Jurisdictional Area)</b>	<b>20% (plus applicable surcharge and cess) or tax treaty rate whichever is beneficial</b>	<p>To avail beneficial rate of tax treaty following tax documents would be required:</p> <ol style="list-style-type: none"> <li>1. Copy of PAN card (if available)</li> <li>2. Copy of Tax Residency certificate ("TRC") issued by revenue authority of country of residence of shareholder for the financial year 2023-24 (covering the period from April 1, 2024 to March 31, 2025).</li> </ol> <p>Self-declaration in Form 10F (<b>Ref Annexure 5</b>),</p> <p>Self-declaration for no permanent establishment / fixed base / business connection in India, place of effective management, beneficial ownership and eligibility to avail tax treaty benefit (on shareholder's letterhead) (<b>Ref Annexure 6</b>),</p> <p>(Note: Application of beneficial tax Treaty Rate shall depend upon the completeness and satisfactory review by the Company of the documents submitted by the non-resident shareholders. In case the document shared found to be incomplete, the Company reserves the right to not consider the tax rate prescribed under the tax treaty.)</p>
<b>Non-Resident shareholders who are tax residents to Notified jurisdictional Area as defined u/s 94A(1) of the Act</b>	<b>30%</b>	NA
<b>Sovereign wealth funds and pension funds notified by Central Government u/s 10(23FE) of the Act</b>	<b>Nil</b>	<p>Copy of the notification issued by CBDT substantiating the applicability of Section 10(23FE) of the Act issued by the Government of India</p> <p>Self – Declaration (<b>Ref Annexure 7 and Annexure 8</b>), at the end of this Communication and that the conditions specified in section 10(23FE) have been complied with</p>

<b>Subsidiary of Abu Dhabi Investment Authority (ADIA) as prescribed under Section 10(23FE) of the ACT</b>	<b>NIL</b>	Self-declaration ( <b>Ref Annexure 9</b> ), substantiating the fulfillment of conditions prescribed under section 10(23FE) of the Act.
<b>Availability of Lower /NIL tax deduction certificates issued by Income Tax Department u/s 195 or 197 of the Act.</b>	<b>Rate specified in lower tax withholding certificate obtained from Income Tax Department</b>	Copy of the lower tax withholding certificate obtained from Income Tax Department

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

**Notes:**

1. **Only upon request**, the Company shall issue soft copy of the TDS certificate to its shareholders through email registered with the Depository Participant / RTA post payment of dividend. Shareholders will be able to download the tax credit statement from the Income Tax Department's website <https://incometaxindia.gov.in> (Form 26AS)
2. The aforesaid documents such as Form 15G / 15H, documents under section 196, 197A, FPI registration Certificate, Tax Residency Certificate, Lower Tax certificate etc., can be uploaded on the link <http://www.aarthiconsultants.com/investors/login.php> or email at [cs@smstlife.in](mailto:cs@smstlife.in) on before 23<sup>rd</sup> September, 2025 to enable the Company to determine the appropriate tax rate applicable. In case were copy of documents (such as, PAN card, Registration certificate, etc.) is provided, the copy should be self-attested by the Shareholder or its authorized signatory. Any communication in relation to tax rate determination / deduction received Post 23<sup>rd</sup> September, 2025 shall not be considered.
3. Determination of tax rate is subject to necessary verification by the Company of the Shareholder details as available with the Depository Participant in case shares are held in dematerialized form; or RTA in case of shares are held in physical form as on the Record date, and other documents available with the Company /RTA. Shareholders holding shares under multiple accounts under different residential status / category and single PAN, may note that, higher of the tax rate as applicable to different accounts.

4. The documents furnished by the Shareholders (such as Form 15G / 15H, TRC, Form 10F, self-attested declaration etc.) shall be subject to review and examination by the Company before granting any beneficial rate or NIL rate. The Company reserves the right to reject the documents in case of any discrepancies or the documents are found to be incomplete.
5. In case tax is deducted at a higher rate, an option is still available with the shareholder to file the return of income and claim an appropriate refund. No claim shall lie against Company for any taxes deducted by the Company.
6. In the event of any income tax demand (including interest, penalty, etc.) arising from any misrepresentation, inaccuracy or omission of information provided by the shareholder, the shareholder will be responsible to indemnify the Company and also, provide the Company with all information / documents and co-operation in any tax proceedings.
7. This communication is not exhaustive and does not purport to be a complete analysis or listing of all potential tax consequences in the matter of dividend payment. Shareholders should consult their tax advisors for requisite action to be taken by them.
8. In case of any discrepancy in documents submitted by the Shareholder, the Company will deduct tax at higher rate as applicable, without any further communication in this regard.
9. All communication / queries in respect of above should be addressed to our RTA, Aarthi Consultants Private Limited:

**M/s Aarthi Consultants Private Limited**

SMS Lifesciences India Limited,

No. 1-2-285, Domalguda, Hyderabad - 500029

Website : [www.aarthiconsultants.com](http://www.aarthiconsultants.com) | Email: [info@aarthiconsultants.com](mailto:info@aarthiconsultants.com)

10. A declaration must be filed with the Company where the whole or any part of the dividend income is assessable under the provisions of the Act, in the hands of a person other than the shareholder in accordance with Rule 37BA(2) of the Income-tax Rules, 1962. The declaration must consist of Name, address, PAN of the person to whom credit is to be given and proportion of credit to be given in respect of dividend income. In case company does not receive such declaration before the stipulated timelines, the Company reserves the right to reject such declaration.

**A. UPDATE OF BANK ACCOUNT DETAILS:**

While on the subject, we request you to submit / update your bank account details with your Depository Participant, in case you are holding shares in the electronic form. In case your shareholding is in the physical form, you will have to submit a scanned copy of a covering letter, duly signed by you, along with a cancelled cheque leaf with your name and bank account details and a copy of your PAN card duly self-attested. This will facilitate receipt of dividend directly into your bank account. In case the cancelled cheque leaf does not bear your name, please attach a copy of the bank pass-book statement, duly self-attested.

**B. UPDATING OF PAN, EMAIL ADDRESS AND OTHER DETAILS:**

Shareholders holding shares in dematerialized mode, are requested to update their records such as tax residential status, permanent account number (PAN), registered email addresses, mobile numbers and other details with their relevant depositories through their depository participants. Shareholders holding shares in physical mode are requested to furnish details to the registrar and share transfer agent at [info@aarthiconsultants.com](mailto:info@aarthiconsultants.com).

We seek your co-operation in the matter.

*Enclosed hereunder: Annexure 1 - 9*

**DECLARATION FOR RESIDENT SHAREHOLDER**

**(To be declared by resident shareholder for availing the NIL tax rate deduction on dividend payment under the Income Tax Act, 1961)**

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Date:

To

SMS Lifesciences India Limited

**Subject: Declaration regarding Category and beneficial ownership of shares**

Ref: PAN

Folio Number / DP ID/ Client ID – (Please specify all the account details)

With reference to the captioned subject, and in relation to the appropriate withholding of taxes on the Dividend payable to me / us by SMS Lifesciences India Limited ('the Company'), I / We hereby declare as under:

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

\*We are Insurance Company and are the beneficial owner of the share/shares held in the Company; and we are submitting a self-attested copy of PAN Card.

**OR**

\*We are a Mutual Fund specified in Section 10(23D) of the Income Tax Act, 1961 and are the beneficial owner of the share/shares held in the Company; and we are submitting self-attested copy of the PAN Card and registration certificate.

**OR**

\*We are Alternative Investment Fund (AIF) established in India and are the beneficial owner of the share/shares held in the Company; and our income is exempt under Section 10(23FBA) of the Act. We are governed by SEBI regulations as Category I or Category II AIF; and we are submitting a self-attested copy of the PAN card and registration certificate. We also affirm that income from such shares is not categorized as Income under the 'Profits and gains from business or profession'.

**OR**

\*We are [Nature of the entity] and are the beneficial owner of the share/shares held in the Company; and are not subject to withholding tax as per section 194/ 196/ 197A of the Income Tax Act, 1961; and we are submitting a self-attested copy of the documentary evidence supporting the exemption status (e.g. relevant copy of relevant rule, registration, notification, order, etc.) along with a self-attested copy of the PAN card.

3. I / We will indemnify and hold harmless the Company for any tax, interest, penalty or related cost that the Company may incur due to non-withholding or withholding of tax at lower rate arising out of any acts of commission or omission initiated by the Company by relying on my/ our above averment.

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

Thanking you.

Yours faithfully,

For (Name of the shareholder)

< <insert signature> >

Authorized Signatory -

**Notes:**

1. **\*Delete whichever is not applicable.**

**DECLARATION FOR RESIDENT SHAREHOLDER**

**(To be declared by individual Sikkimese resident shareholder covered under section 10(26AAA) of the Income Tax Act, 1961 for availing the NIL tax rate deduction on dividend payment)**

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Date:

To

SMS Lifesciences India Limited

**Subject: Declaration regarding NIL Rate of Dividend**

Ref: PAN

Folio Number / DP ID/ Client ID – (Please specify all the account details)

With reference to the captioned subject, and in relation to the appropriate withholding of taxes on the Dividend payable to me / us by SMS Lifesciences India Limited ('the Company') during the year 2023-24., I hereby declare as under:

1. \*My name is recorded in the register maintained under the Sikkim Subjects Regulation, 1961 read with the Sikkim Subject Rules, 1961 (hereinafter referred to as the "Register of Sikkim Subjects"), immediately before the 26<sup>th</sup> day of April, 1975;

**OR**

\*My name is included in the Register of Sikkim Subjects by virtue of the Government of India Order No. 26030/36/90-I.C.I., dated the 7th August, 1990 and Order of even number dated the 8th April, 1991; or

**OR**

\*My name does not appear in the Register of Sikkim Subjects, but it is established beyond doubt that the name of my father or husband or paternal grand-father or brother from the same father has been recorded in that register;

2. I further declare that I have not married an Individual who is not Sikkimese as covered in (1). (To be applicable in case of Woman Shareholder)

3. I am also enclosing a copy of lower withholding tax certificate obtained from Income-tax Department under section 197 of the Act. (Mandatorily required to be furnished)

**Verification**

..... 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.**

**DECLARATION FOR FOREIGN INSTITUTIONAL INVESTORS / FOREIGN PORTFOLIO INVESTORS**

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Date:

To

SMS Lifesciences India Limited,

**Subject: Declaration regarding registration number and nature**

I / We, [ ] do hereby solemnly declare as follows:

- a. I / We, am / are registered as a Foreign Institutional Investor/ Foreign Portfolio Investor with Securities Exchange Board of India ('SEBI') holding the registration number XXXXX and complying with all regulations as prescribed by SEBI during the year 2023-24.
- b. I am / We are registered with SEBI under the status as \*Individual / \*Corporate / \*Trust and have obtained the necessary certificates as prescribed.

(Name, designation & signature of the Shareholder)

Company/Trust Seal (if applicable)

Date: ... Place: ...

.....

.....

Address: ... .....

Email and Telephone: .....

Tax identification number (country of residence): .....

**Notes:**

1. **\*Delete whichever is not applicable.**

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

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Date:

To

SMS Lifesciences India Limited,

**Subject: Declaration regarding registration number and nature**

I / We, [ ] do hereby solemnly declare as follows:

- a. I / We, am / are registered with Securities Exchange Board of India ('SEBI') as a Category III Alternative Investment Fund, holding the registration number XXXXX and complying with all regulations as prescribed by SEBI during the year 2023-24.
- b. I am / We are registered with SEBI under the status as \*Limited Liability Partnership/ \*Body Corporate or Company / \*Trust and have obtained the necessary certificates as prescribed.
- c. I / We are located in any International Financial Services Centre.
- d. I/ We further declare that all the units of the Alternative Investment Fund are held by non-residents other than unit held by a sponsor or manager.

(Name, designation & signature of the Shareholder)

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

Date: ... Place: ...

.....  
.....

Address: ... .....

Email and Telephone: .....

PAN/Tax identification number (country of residence): .....

**Notes:**

1. **\*Delete whichever is not applicable.**

**<on the letterhead of the shareholder>**

**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)**

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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:

**SI No. Nature of information Details**

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

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

Signature: ...

Name: ... Address: ...

.....  
.....  
.....

PAN or Aadhaar Number: .....

Email: ... Phone Number: ...

.....  
.....

### **Verification**

..... do hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated.

Verified today the ..... day of .....

..... (Signature of the person providing the information)

Place: .....

### **Notes:**

1. **\*Delete whichever is not applicable.**
2. **#Write N.A. if the relevant information forms part of the certificate referred to in sub-section(4) of section 90 or sub-section (4) of section 90A.**

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

**Annexure 6**

**DECLARATION FOR NON-RESIDENT SHAREHOLDERS**

**(To be declared by non-resident shareholder for availing the benefits of lower tax deduction under Section 90 of the Indian Income Tax Act, 1961 ('Act') read with the provisions of the Tax Treaty with India and the Multilateral Instrument)**

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Date:

To

SMS Lifesciences India Limited,

**Subject: Declaration regarding applicability of tax treaty and beneficial ownership**

I / We, [ ] do hereby solemnly declare as follows:

- i. I / We, am / are a resident of [name of country of which shareholder is tax resident] during the year 2023-24. I / We am / are eligible to be governed by the provisions of the tax treaty between India and [name of country of which the shareholder is tax resident] and meet all the necessary conditions to avail the benefits under the said tax treaty.
- ii. I / We do not have a Permanent Establishment (PE) / Fixed base / Place of Effective Management in India; or dividend income receivable by me / us from investment in the shares of SMS Lifesciences India Limited is not attributable / effectively connected to any PE / fixed base in India.
- iii. Further, I/We do not have a Business Connection in India according to the provision of section 9(1)(i) of the Act and the amounts paid/payable to us, in any case, are not attributable to business operations, if any, carried out in India.
- iv. That the investments made by me / us in the shares of SMS Lifesciences India 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 tax treaty between India and [name of country of which the shareholder is tax resident]
- v. \*I am / We are the beneficial owner of the investments made by me/us in the shares of SMS Lifesciences India Limited and also any income receivable from such investments, for a period of less than 365 days.

**OR**

\*I am / We are the beneficial owner of the investments made by me/us in the shares of SMS Lifesciences India Limited and also any income receivable from such investments, for an uninterrupted period of 365 days or more including the date of payment of the dividends.

**OR**

\*I am / We are the beneficial owner of the investments made by me/us in the shares of SMS Lifesciences India Limited and also any income receivable from such investments, for a period of more than ''days [required period of days under the relevant Double Taxation Avoidance Agreement].

vi. 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.

vii. I / We further declare that I / We are eligible to claim benefit of the tax treaty between India and [Name of the Country of residence of shareholder] including satisfaction of the Limitation of Benefits clause (wherever applicable).

viii. I / We undertake to intimate SMS Lifesciences India Limited immediately in case of any alteration in the aforesaid declaration.

ix. I, [ ] hereby declare that the contents above are correct, complete and truly stated.

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

Company Seal (if applicable)

Date: ... Place: ...

.....

.....

Address: ... .....

Email and Telephone: ... .....

Tax identification number (country of residence): .....

**Notes:**

**\*Delete whichever is not applicable.**

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

**Annexure 7**

**DECLARATION FOR SOVEREIGN WEALTH FUNDS**

**(To be declared by non-resident shareholder as prescribed under section 10(23FE) of the  
Income-tax Act, 1961 for NIL deduction on payment of dividend)**

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Date:

To

SMS Lifesciences India Limited,

**Subject: Declaration regarding fulfillment of prescribed conditions under section 10(23FE) of the  
Income tax Act, 1961**

We, I do hereby solemnly declare as follows:

- We certify that we are compliant with the conditions as stipulated under provisions of section 10(23FE) of the Act during the year 2023-24.
- We also certify that we comply with the conditions laid down in the notification number XXXX issued by CBDT dated D D-MM-YYYY.

(Name, designation & signature of Non-resident Shareholder) Company Seal (if applicable)

Date: ... Place: ...

.....

.....

Address:

Email and Telephone:

Tax identification number (country of residence): .....

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

**Annexure 8**

**DECLARATION FOR PENSION FUNDS**

**(To be declared by non-resident shareholder as prescribed under section 10(23FE) of the Income-tax Act, 1961 for NIL deduction on payment of dividend)**

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Date:

To

SMS Lifesciences India Limited,

**Subject: Declaration regarding fulfillment of prescribed conditions under section 10(23FE) of the Income tax Act, 1961**

We, [ ] do hereby solemnly declare as follows:

- We certify that we are compliant with the conditions as stipulated under provisions of section 10(23FE) of the Act during the year 2023-24.
- We also certify that we comply with the conditions laid down in Rule 2DB of Income-tax Rules, 1962 (notified vide Notification No. 67/2020 [F. No. 370142/28/2020-TPL] / GSR 508(E)).

(Name, designation & signature of Non-resident Shareholder) Company Seal (if applicable)

Date: ... Place: ...

.....

.....

Address:

Email and Telephone:

Tax identification number (country of residence): .....

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

**Annexure 9**

**DECLARATION FOR WHOLLY OWNED SUBSIDIARY OF ABU DHABI INVESTMENT AUTHORITY**

**(To be declared by non-resident shareholder as prescribed under section 10(23FE) of the Income-tax Act, 1961 for NIL deduction on payment of dividend)**

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Date:

To

SMS Lifesciences India Limited,

**Subject: Declaration regarding fulfillment of prescribed conditions under section 10(23FE) of the Income tax Act, 1961**

I / We, [ ] do hereby solemnly declare as follows:

- We are resident of United Arab Emirates (UAE) and are a wholly owned subsidiary of Abu Dhabi Investment Authority.
- We also certify that the investment made by us is directly / indirectly out of the funds owned by the Government of UAE.
- We certify that we are compliant with the conditions as stipulated under provisions of section 10(23FE) of the Act during the year 2023-24.

(Name, designation & signature of Non-resident Shareholder) Company Seal (if applicable)

Date: ... Place: ...

.....

.....

Address:

Email and Telephone:

Tax identification number (country of residence): .....