Annexure 1

DECLARATION FOR RESIDENT SHAREHOLDER

(To be declared by resident shareholder for availing the NIL tax rate deduction on dividend payment under the Income Tax Act, 2025)

Date:

To
SNL Bearings 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 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 2026- March 2027 (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 11 read with Schedule VII of the Income Tax Act, 2025 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 11 read with Schedule V of the Act. We are governed by SEBI regulations as Category I or Category II AIF; and we are submitting a self-attested copy of the PAN card and registration certificate. We also affirm that income from such shares is not categorized as Income under the 'Profits and gains from business or profession'.

OR

*We are **Business Trust (ReIT / InVIT)** as defined in Explanation to section 11 read with Schedule V, and are the beneficial owner of the share/shares held in the Company; and are not subject to withholding tax as per section 393 of the Income Tax Act, 2025 and we are submitting a self-attested copy of the PAN card.

OR

*We are _____***[Nature of the entity]*** and are the beneficial owner of the share/shares held in the Company; and are not subject to withholding tax as per section 393/ 395 of the Income Tax Act, 2025; 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)**

<<signature>>

Authorized Signatory

Notes:

1. *Delete whichever is not applicable.

Annexure 2

DECLARATION FOR RESIDENT SHAREHOLDER

(To be declared by individual Sikkimese resident shareholder covered under section 11 read with Schedule VII of the Income Tax Act, 2025 for availing the NIL tax rate deduction on dividend payment)

Date:

To
SNL Bearings 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 the Company during the year 2026-27, I hereby declare as under:

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

OR

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

OR

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

2. I further declare that I have not married an Individual who is not Sikkimese as covered in (1).

(To be applicable in case of Woman Shareholder)

3. I am also enclosing a copy of lower withholding tax certificate obtained from Income-tax Department under section 395 of the Act. *(mandatorily required to be furnished)*

Verification

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

Verified today the …….. day of……

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

Place: ……

Notes:

1. *Delete whichever is not applicable.

Annexure 3

DECLARATION FOR FOREIGN INSTITUTIONAL INVESTORS / FOREIGN PORTFOLIO INVESTORS

Date:

To
SNL Bearings 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 .....and complying with all regulations as prescribed by SEBI during the year 2026-27.

b. I am / We are registered with SEBI under the status as *Individual / *Corporate / *Trust and have obtained the necessary certificates as prescribed.

c. I am / We are the beneficial owner of the investments made by me/us in the shares of the Company 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 the Company 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 the Company 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].

d. 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.

e. 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).

f. I / We undertake to intimate the Company immediately in case of any alteration in the aforesaid declaration.

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

(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.

Annexure 4

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

Date:

To
SNL Bearings 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 .....and complying with all regulations as prescribed by SEBI during the year 2026-27.

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.

[To be provided on Shareholder's Letter head]

Annexure 5

DECLARATION FOR NON-RESIDENT SHAREHOLDERS

(To be declared by non-resident shareholder for declaring existence/ non-existence of PE in India and availing the benefits of lower tax deduction under Section 159 of the Indian Income Tax Act, 2025 ('Act') read with the provisions of the Tax Treaty with India and the Multilateral Instrument)

Date:

To
SNL Bearings Limited,

Subject: Declaration regarding existence/ non-existence of Permanent Establishment with beneficial ownership and applicability of tax treaty

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 2026-27. 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/*have a Permanent Establishment (PE) / Fixed base / Place of Effective Management in India; and the dividend income receivable by me / us from investment in the shares of _____Limited is *attributable / *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(2) 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 the Company 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 the Company 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 the Company 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 the Company 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 the Company 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:
1. *Delete whichever is not applicable.

[To be provided on Shareholder's Letter head]

Annexure 6

DECLARATION FOR SOVEREIGN WEALTH FUNDS

(To be declared by non-resident shareholder as prescribed under section 11 read with Schedule V of the Income-tax Act, 2025 for NIL deduction on payment of dividend)

Date:

To
SNL Bearings Limited,

Subject: Declaration regarding fulfillment of prescribed conditions under section 11 read with Schedule V of the Income tax Act, 2025

We, [.....] do hereby solemnly declare as follows:

- We certify that we are compliant with the conditions as stipulated under provisions of section 11 read with Schedule V of the Act during the year 2026-27.

- We also certify that we comply with the conditions laid down in the notification number.....issued by
  CBDT dated..... , for granting exemption to the established Sovereign Wealth Fund.

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

Company Seal (if applicable)

Date: ……
Place: ……..
Address:
……..
Email and Telephone: ……..
Tax identification number (country of residence): ……..

[To be provided on Shareholder's Letter head]

Annexure 7

DECLARATION FOR PENSION FUNDS

(To be declared by non-resident shareholder as prescribed under section 11 read with Schedule V of the Income-tax Act, 2025 for NIL deduction on payment of dividend)

Date:

To
SNL Bearings Limited,

Subject: Declaration regarding fulfillment of prescribed conditions under Schedule V of the Income tax Act, 2025

We, [.....] do hereby solemnly declare as follows:

- We certify that we are compliant with the conditions as stipulated under provisions of Schedule V of the Act during the year 2026-27.

- We also certify that we comply with the conditions laid down in Rule 282 of Income-tax Rules, 2026 *(notified vide Notification No. 67/2020 [F. No. 370142/28/2020-TPL] / GSR 508(E))*.

- We also certify that we comply with the conditions laid down in the notification number.....issued by
  CBDT dated....., for granting exemption to the Pension Fund.

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

Company Seal (if applicable)

Date: ……
Place: ……..
Address:
……..
Email and Telephone: ……..
Tax identification number (country of residence): ……..

[To be provided on Shareholder's Letter head]

Annexure 8

DECLARATION FOR WHOLLY OWNED SUBSIDIARY OF ABU DHABI INVESTMENT AUTHORITY

(To be declared by non-resident shareholder as prescribed under Schedule V of the Income-tax Act, 2025 for NIL deduction on payment of dividend)

Date:

To
SNL Bearings Limited,

Subject: Declaration regarding fulfillment of prescribed conditions under Schedule V of the Income tax Act, 2025

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 2026-27.

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

Date: ……
Place: ……..
Address:
……..
Email and Telephone: ……..
Tax identification number (country of residence): ……..

Annexure 9

DECLARATION FROM CUSTODIAN OR INTERMEDIARY

(To be declared by shareholders where shares are held by intermediaries /Custodian and TDS is to be applied by the Company in the PAN of the beneficial shareholders)

Date:

To,
SNL Bearings Limited

Sub: Declaration u/s 390 of the Income Tax Act, 2025 r. w. Rule 203 of the Income Tax Rules, 2026

Number of Shares:

Name of the Scrip:

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

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

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

Section 390 of the Income Tax Act 2025 ('the Act') r.w. Rule 203 of the Income Tax Rules, 2026 ('the Rules') inter alia states that if the income on which tax has been deducted at source is assessable in hands of a person other than the deductee, credit of tax deducted at source shall be given to the other person and not to the deductee.

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

Further, << Custodian/ intermediary name >>, do also hereby declare that dividend income on captioned shares shall not be offered or included in its total income and further, it shall not claim TDS credit corresponding to such dividend income in Financial Year 2026-27 or any other financial year, as the case may be. The shares are transferred in the name of beneficial owner in DMAT A/c no. and dates as per above mentioned Annexures.

<<Custodian/ intermediary name>> therefore request you that the TDS on dividend U/s. 393 of the Income Tax Act, 2025 may please be deducted in the name and PAN of the persons named in <<Annexure >> and the certificate for deduction of tax at source shall be issued in the name and PAN of the persons as shown in the <<Annexure>> under Rule 203 of the Rules r.w. section 390 of the Act.

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

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

<<Name of Custodian/ intermediary >>

Authorised Signatory

Annexure Format

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

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