August 17, 2026

To, **BSE Limited** Department of Corporate Services, P. J. Towers, Dalal Street, Fort, Mumbai – 400 001 **Scrip Code: 532543**	To, **National Stock Exchange of India Ltd.** Exchange Plaza, 5th Floor, G-Block, Bandra Kurla Complex, Bandra East, Mumbai 400 051 **Scrip Symbol: GULFPETRO**

Dear Sir/Madam,

Sub.: Communication regarding Tax Deducted at Source (TDS) on Final Dividend

Dear Sir/Madam,

This is to inform that the Company has fixed Wednesday, August 19th 2026 as the "Record Date" for the purpose of determining the members entitled to receive final dividend for the financial year 2025-26. It is also provided that the dividend, if declared at the AGM, will be paid within a period of 30 (thirty) days from the conclusion of the AGM.

In terms of the applicable provisions of the Income-tax Act, 2025 ("the Act"), any dividend paid or distributed by a Company is taxable in the hands of the members. The Company shall therefore be required to deduct tax at source at the time of making the payment of the dividend, if declared at the AGM.

In line with above, please find enclosed a communication regarding Tax Deducted at Source (TDS) on Final Dividend for the Financial Year 2025-26, inter-alia, prescribing the process and requirement of requisite documents for claiming tax exemption on Final dividend for the Financial Year 2025-26 for Resident and Non-resident members.

We request you to take the same on your records and inform your members accordingly.

Thanking You.

Yours Faithfully,
For GP Petroleums Limited

KANIKA YOGI SADANA
Digitally signed by KANIKA YOGI SADANA
Date: 2026.08.17 15:52:52 +05'30'

Kanika Sehgal Sadana
Company Secretary & Compliance Officer
Mem. No. A31466

GP Petroleums Limited
CIN: L23201MH1983PLC030372
Regd. Office: 804, 8th Floor, Ackruti Star, MIDC Central Road, MIDC, Andheri (East), Mumbai 400 093.
E-mail: cs.gppl@gpglobal.com • Tel: 91 22 6148 2500 • Website: www.gppetroleums.co.in

Communication to Shareholders - Intimation on Tax Deduction on Dividend & Updation of Email ID's, Phone No. and Bank details

Dear Shareholder,

We hope that you and your family are safe and in good health!!

We are pleased to inform you that the Board of Directors at their Meeting held on July 24, 2026 has recommended a Final Dividend of ₹ 0.50/- (10%) per equity share of the face value of ₹ 5/- each for the Financial Year ended March 31, 2026, subject to the approval of the shareholders at the ensuing Annual General Meeting (AGM) of the Company.

As you are aware that as per the Income Tax Act, 2025, as amended by the Finance Act, 2026, dividends paid or distributed by a Company shall be taxable in the hands of the shareholders. The Company shall therefore be required to deduct tax at source at the time of making the payment of the said Final Dividend if declared at the AGM to be held on Wednesday, August 26, 2026 at 11.30 A.M.

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 the required documents are provided below:

1.0 <u>For Resident Shareholders: -</u>

Tax will be deducted at source under Section 393(1) of the Act @ 10% on the amount of dividend payable, unless exempt under any of the provisions of the Act. However, in case of Individuals, TDS would not apply if the aggregate of total dividend paid to them by the Company during the financial year does not exceed Rs. 10,000.

No TDS will be deducted in cases where a shareholder provides Form 121 (applicable to individual), provided that the eligibility conditions as prescribed under the Act are met. Blank Form 121 can be downloaded from the link given at the end of this communication. (Format enclosed as **Annexure A**). Please note that all fields mentioned in the forms are mandatory and the Company will not be able to accept the forms submitted, if not filled correctly.

Please also note that valid Permanent Account Number ('PAN') will be mandatorily required. Shareholders are requested to ensure that their PAN is operative under the provisions of the Income-tax Act, 2025. Where PAN is inoperative, tax may be deducted at the higher rate prescribed under the Act.

NIL/lower tax will be deducted on dividend payable to the following categories of resident shareholders, on submission of self-declaration. (Format enclosed as **Annexure B**):

i. **Insurance companies:** Documentary evidence to prove that the Insurance company qualifies as an insurer in terms of the provisions of Section 2(7A) of the Insurance Act, 1938 along with a self-attested copy of PAN card;

ii. **Mutual Funds:** Documentary evidence to prove that the mutual fund is a mutual fund as per Section 11 of the Act read with relevant schedule and is eligible for exemption, along with a self-attested copy of the registration documents and PAN card;

iii. **Alternative Investment Fund (AIF) established in India:** Documentary evidence to prove that AIF is a fund eligible for exemption u/s 11 read with relevant schedule of the Act and that they are established as Category I or Category II AIF under the Securities and Exchange Board of India (Alternative Investment Fund) Regulations, 2012, made under the Securities and Exchange Board of India Act, 1992 (15 of 1992). Copy of self-attested registration documents and PAN card should also be provided;

iv. **National Pension System Trust & other Shareholders**: Declaration along with a self-attested copy of documentary evidence supporting the exemption and self-attested copy of PAN card;

v. Shareholders who have provided a valid certificate issued u/s 395(1) of the Act for lower / nil rate of deduction or an exemption certificate issued by the Income Tax authorities.

Please also note that where tax is deductible under the provisions of the Act and the PAN of the shareholder is either not available or the PAN available in records of the Company is invalid / inoperative, tax shall be deducted @ 20% as per section 397 of the Act.

2.0 <u>For Non-Resident Shareholders (including Foreign Institutional Investors and Foreign Portfolio Investors): -</u>

i. Tax is required to be withheld in accordance with the provisions of Sections 393(2) [Table Sr. No.15] of the Act @ 20% (plus applicable surcharge and cess) on the amount of dividend payable.

ii. As per section 159 of the Act, a non-resident shareholder (including Foreign Institutional Investors and Foreign Portfolio Investors) has an option to be governed by the provisions of the Double Taxation Avoidance Agreement ('DTAA') between India and the country of tax residence of the shareholder, if such DTAA provisions are more beneficial to such shareholder. To avail the DTAA benefits, the non-resident shareholder will have to provide the following documents: -

a. Self-attested copy of PAN, if any, allotted by the Indian tax authorities. In case of non-availability of PAN, declaration (Sample format enclosed as **Annexure C)** is to be submitted;

b. Self-attested copy of valid Tax Residency Certificate ('TRC') issued by the tax authorities of the country of which shareholder is tax resident, evidencing and certifying shareholder's tax residency status;

c. Downloaded electronic Form 41 from Income-tax portal for shareholder having PAN

d. Self-declaration (Sample format enclosed as **Annexure D**) certifying the following points:-

- Shareholder is and will continue to remain a tax resident of the country of its residence during FY 2026-27 (i.e. 01.04.2026 to 31.03.2027);

- Shareholder is the beneficial owner of the shares and is entitled to the dividend receivable from the Company;

- Shareholder qualifies as 'person' as per DTAA and is eligible to claim benefits as per DTAA for the purposes of tax withholding on dividend declared by the Company;

- Shareholder has no permanent establishment / business connection / place of effective management in India;
  OR
  Dividend income is not attributable/effectively connected to any Permanent Establishment (PE) or Fixed Base in India;

- Shareholder has no reason to believe that its claim for the benefits of the DTAA is impaired in any manner.

e. In case of Foreign Institutional Investors and Foreign Portfolio Investors, self-attested copy of the registration certificate issued by the Securities and Exchange Board of India.

f. In case of Sovereign Wealth funds and Pension funds notified by Central Government u/s 11 – Schedule V [Table Sr No. 7] of the Act, kindly provide the copy of the notification issued by CBDT substantiating the applicability of section 11 – Schedule V [Table Sr No. 7] of the Act issued by the Government of India.

g. Any other cases of non-applicability or lower rate of TDS, please provide the copy of PAN and relevant supporting documents.

The format of the aforesaid documents may be downloaded from the link given at the end of this communication or RTA's website viz. https://web.in.mpms.mufg.com/client-downloads.html.

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 and meeting the requirements of the Act, read with the applicable DTAA. In absence of the same, the Company will not be able to apply the beneficial DTAA rates at the time of deducting tax on dividend.

iii. Where a shareholder furnishes lower / nil withholding tax certificate under Section 395(1) of the Act, TDS will be deducted as per the rates prescribed in such certificate.

3.0 <u>To summarise, dividend will be paid after deducting tax at source as under</u>:

i. NIL for resident individual shareholders receiving dividend up to Rs. 10,000

ii. Nil for resident individual shareholders in cases where duly filled up and signed Form 121 along with a self-attested copy of the valid PAN card is submitted.

iii. 10% for other resident shareholders in case copy of valid PAN is provided/available.

iv. 20% for resident shareholders if copy of valid PAN is not provided/not available/inoperative.

v. TDS rate will be determined on the basis of documents submitted by the non-resident shareholders.

vi. 20% (plus applicable surcharge and cess) for non-resident shareholders in case the relevant documents are not submitted.

vii. In case of non-resident shareholders if the relevant documents are submitted, then TDS rates as prescribed in the respective DTAA shall be applicable.

viii. Lower/ NIL TDS on submission of self-attested copy of the valid certificate issued under Section 395(1) of the Act.

4.0 Declaration by shareholders under Rule 203 of the Income Tax Rules, 2026:

In order to enable the Company to provide credit of tax deducted at source to beneficial shareholders in whose hands dividend paid by Company is assessable, shareholders are requested to provide declaration in format as prescribed under Rule 203 of the Rules. 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.

5.0 For Shareholders having multiple accounts under different status/category:

Shareholders holding equity shares in the Company 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 are held under a PAN will be considered on their entire holding in different accounts.

6.0 For all Shareholders: -

To enable us to determine the appropriate TDS / withholding tax rate applicable, we request you to provide the above details and documents not later than **August 19, 2026.**

Click here to view / Download Form 121 and Self-Declaration form:
https://web.in.mpms.mufg.com/client-downloads.html

Kindly note that the documents mentioned above are required to be submitted or uploaded by visiting the link https://web.in.mpms.mufg.com/formsreg/submission-of-Form-121-41.html or you can send the documents at investor@gpglobal.com on or **before August 19, 2026** in order to enable the Company to determine and deduct appropriate TDS / withholding tax rate.

In case of joint shareholders, the shareholder named first in the Register of Members is required to furnish the requisite documents for claiming any applicable beneficial tax rate.

No communication on the tax determination / deduction shall be considered after August 19, 2026.

All the documents submitted by the shareholders will be verified by the Company and the Company will consider the same while deducting the appropriate taxes if they are in accordance with the provisions of the Act. The Company reserves the right to reject the documents in case of any discrepancies or the documents are found to be incomplete.

Shareholders may note 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 or due to defect in any of the aforementioned details/documents, option is available to you to file the return of income as per Act and claim an appropriate refund of the excess tax deducted, if eligible.

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.

No claim shall lie against the Company for such taxes deducted.

The Company will arrange to email a soft copy of the TDS certificate at the shareholders registered email ID in due course, post payment of the said Final Dividend. Shareholders will also be able to see the credit of TDS in Form 168/Annual Information Statement (AIS), which can be downloaded from their e-filing account at https://www.incometax.gov.in/iec/foportal/

Updation of Email IDs, Phone Numbers and Bank details.

The Shareholders holding shares in physical form who have not registered their email addresses with the Company/RTA may get registered their email addresses at rnt.helpdesk@in.mufg.mpms.com by providing details such as Select company name from drop box, Folio Number, certificate Number, Shareholder name, PAN, mobile number, email id and also upload the image of share certificate and PAN card in PDF or JPEG format (up to 1MB).

Members are requested to intimate changes, if any, pertaining to their name, postal address, email address, telephone/mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details such as name of the bank and branch details, bank account number, MICR code, IFSC code, etc.

a. **For shares held in electronic form:** to their Depository Participants DPs").
b. **For shares held in physical form:** to the Company/RTA in prescribed Form ISR-1, along with supporting documents and other forms. The said form is available on the website of the Company https://gppetroleums.co.in/unclaimed-and-unpaid-dividends/kyc-forms/ and on the website of the RTA at https://web.in.mpms.mufg.com/KYC-downloads.html

The Shareholder holding shares in Demat form are requested to register their email addresses with their respective Depository Participant.

We request your cooperation in this regard.

Yours Sincerely,
For GP Petroleums Limited

Sd/-

Kanika Sehgal Sadana
Company Secretary

FORM NO. 121

[*See* rule 211]

Declaration under section 393(6) for receipt of certain incomes without deduction of tax

PART A

[To be Filled by the person for receipt of certain incomes without deduction of tax]

<table>
<tr><th colspan="6">Details of the declarant</th></tr>
<tr><td>1.</td><td colspan="4">Name</td><td>(refer Note 1)</td></tr>
<tr><td>2.</td><td colspan="4">Address</td><td>(refer Note 2)</td></tr>
<tr><td>3.</td><td colspan="4">Permanent Account Number</td><td></td></tr>
<tr><td>4.</td><td colspan="4">Status</td><td>(refer Note 3)</td></tr>
<tr><td>5.</td><td colspan="4">Residential status</td><td>(refer Note 4)</td></tr>
<tr><td>5(a).</td><td colspan="4">If resident individual, whether age is 60 years or more at any time during the tax year</td><td>Yes/no</td></tr>
<tr><td>6.</td><td colspan="4">Email id</td><td></td></tr>
<tr><td>7.</td><td colspan="4">Contact number</td><td>Country Code | Number</td></tr>
<tr><td>8.</td><td colspan="4">Tax Year (for which declaration is made)</td><td></td></tr>
<tr><th colspan="6">Details of income</th></tr>
<tr><td>9.</td><td colspan="4">Nature of income</td><td>(refer Note 5)</td></tr>
<tr><td>10.</td><td colspan="4">Estimated income for which declaration is made</td><td></td></tr>
<tr><td>11.</td><td colspan="4">Details of Form No. 121 other than this form filed during the tax year, if any</td><td>(refer Note 6)</td></tr>
<tr><td>11(a).</td><td colspan="4">Total number of Form No. 121 filed earlier</td><td></td></tr>
<tr><td>11(b).</td><td colspan="4">Aggregate amount of income for which Form No. 121 were filed</td><td></td></tr>
<tr><td>12.</td><td colspan="4">Aggregate amount of income for which declaration is made during the tax year [sum of column 10 and 11(b)]</td><td></td></tr>
<tr><td>13.</td><td colspan="4">Estimated total income of the tax year including the income mentioned in column 12</td><td>(refer Note 7)</td></tr>
<tr><td rowspan="4">14.</td><td colspan="4">Details of the ITR filed for previous two tax years</td><td></td></tr>
<tr><td>Sl. No.</td><td>Tax Year</td><td>Acknowledgment Number</td><td>Return Income</td><td></td></tr>
<tr><td>1.</td><td></td><td></td><td></td><td></td></tr>
<tr><td>2.</td><td></td><td></td><td></td><td></td></tr>
</table>

DECLARATION

I.. having Permanent Account Number ………… do hereby declare that

(i) to the best of my knowledge and belief what is stated above is correct, complete and is truly stated.

(ii) the incomes referred to in this form are not includible in the total income of any other person under sections 96 to 99.

(iii) tax on my estimated total income as referred to in column 13 of Part A (including the income referred to in column 12 of Part A) for tax year… will be nil.

(iv) my income as referred to in column 12 of Part A does not exceed the maximum amount not chargeable to tax for tax year….. (*not to be applicable in case of resident individual of age of sixty years or more at any time during the tax year*)

(v) in case this declaration is found to be false, I shall be liable to prosecution/penalty under the Act.

Place: ………… Signature of the Declarant

Date: ………… Name:

PART B

[Verification by the person who has received declaration(s) in Part-A from the declarant(s) and responsible for paying the income in respect of which this declaration is made]

	Details of the person responsible for paying income		
1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Tax Deduction and Collection Account Number		
4.	Permanent Account Number		
5.	Email id		
6.	Contact number	Country Code	Number
7.	Tax Year		
	Details of the declarant and the declarations received		
8.	Name of the declarant	*(refer Note 1)*	
9.	Permanent Account Number		
10.	Unique Identification Number		
11.	Date of Birth/Incorporation	*(dd/mm/yyyy)*	
12.	Address	*(refer Note 2)*	
13.	Email id		
14.	Contact number	Country Code	Number
15.	Estimated income for which declaration is made	*(as per column 10 of Part A)*	
16.	Estimated total income of the tax year of the declarant	*(as per column 13 of Part A)*	
17.	Aggregate amount of income for which declaration is made during the tax year	*(as per column 12 of Part A)*	
18.	Date on which declaration is received	*(dd/mm/yyyy)*	

DECLARATION

I (name of authorized person)………………. having Permanent Account Number ………… hereby certify that the information pertaining to the declarant(s) above has been duly furnished.

Place: ………… Signature of the authorized person

Date: ………… Name:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Declaration can be furnished by an individual being a resident under section 393(6)[Table: Sl. No. 1] or by any person, not being a company or a firm or an individual covered in section 393(6)[Table: Sl. No. 1], under section 393(6)[Table: Sl. No. 2].
4. Fill 'residential status' as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.
5. This application is applicable for following incomes, please fill as applicable:
   (a) payment of accumulated balance due to an employee participating in recognized provident fund
   (b) insurance commission for soliciting or procuring insurance business including business related to continuance, renewal, or revival of the insurance policies.
   (c) rent from a specified person
   (d) income in respect of (i) units of a mutual fund, or (ii) units from the Administrator of the specified undertaking, or (iii) units from the specified company
   (e) interest on securities, interest other than interest on securities by a banking company or a co-operative society carrying on the business of banking or interest by a post office for a deposit made under a scheme notified by the Central Government or by Specified person
   (f) payment in respect of life insurance policy including the sum allocated as bonus on such policy
   (g) dividend (including dividend on preference shares) declared by domestic company

   Refer Section 393(6) for more details.

6. In case any declaration(s) in Form No, 121 is filed before filing this declaration during the tax year, mention the total number of such Form No. 121 filed along with the total amount of income for which said declaration(s) have been filed.

7. Please mention amount of estimated total income of the tax year for which declaration is filed including the amount of income for which this declaration and earlier declaration(s), if any, is made.

8. The person responsible for paying income referred to in row no. 10 of Part A shall allot a unique identification number to all Form No. 121 received by him during a quarter of the tax year and report the same in TDS statement furnished for the same quarter.

9. The person responsible for paying income referred to in row no. 10 of Part A shall accept the declaration where the tax on declarant's estimated total income as referred to in row no. 13 of Part A of the tax year will be nil.

10. Estimated total income shall be calculated after allowing for deduction(s) under Chapter VIII of the Act, if any, or set off of loss, if any, under the head "Income from house property" and rebate allowable under section 156.

11. For a declarant other than the resident individual whose age is 60 years or more at any time during the tax year, the person responsible for paying income referred to in row no. 10 of Part A shall not accept the declaration where the amount of income of the nature referred to in section 393(6) or total amount of such income credited or paid or likely to be credited or paid during the tax year in which such income is to be included exceeds the maximum amount which is not chargeable to tax.

12. Before signing the verification, the declarant should satisfy himself that the information furnished in the declaration is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section *482*.

13. Some of the information in the form would be pre-filled to the extent possible.

14. Amounts to be filled in ₹ unless otherwise provided.

ANNEXURE – B

GP PETROLEUMS LIMITED

DECLARATION BY RESIDENT SHAREHOLDERS CLAIMING EXEMPTION FROM / LOWER OR NIL DEDUCTION OF TAX AT SOURCE ON DIVIDEND

(To be submitted by Resident Shareholders claiming exemption from deduction of tax at source or claiming deduction at a lower / nil rate under the Income-tax Act, 2025)

A. Shareholder Details

Particulars	Details
Name of Shareholder	
PAN	
Folio No. / DP ID & Client ID	
Category of Shareholder	
Registered Address	
Email ID	
Mobile Number	
Financial Year	2025-26

B. Category of Exemption

Please tick (✓) the appropriate category:

☐ Insurance Company

☐ Specified Mutual Fund

☐ Category I Alternative Investment Fund

☐ Category II Alternative Investment Fund

☐ National Pension System Trust

☐ Entity specifically exempt under the Income-tax Act, 2025

☐ Holder of Certificate issued under Section 395(1)

☐ Other (Please specify): ___________________________

C. Declaration

I/We hereby declare that:

1. I/We am/are the registered and beneficial owner(s) of the equity shares of **GP Petroleums Limited** in respect of which dividend has been declared.

2. I/We confirm that I/we fall under the category selected above and satisfy all the conditions prescribed under the **Income-tax Act, 2025** and the rules made thereunder for claiming exemption from deduction of tax at source or deduction of tax at a lower / nil rate.
3. I/We confirm that the information furnished herein and the documents enclosed herewith are true, complete and correct.
4. I/We undertake to immediately inform GP Petroleums Limited if there is any change in the information or declarations furnished herein which may affect the applicability of tax deduction at source.
5. I/We understand and agree that the Company shall determine the applicable rate of tax deduction based on the documents and information furnished by me/us and the provisions of the Income-tax Act, 2025.
6. I/We further undertake to indemnify GP Petroleums Limited, its Directors, officers, employees and Registrar & Share Transfer Agent against any loss, tax, interest, penalty, demand or other liability that may arise on account of any incorrect declaration, misrepresentation or suppression of material facts by me/us.

D. Documents Enclosed

Please tick (✓) the applicable documents.

Applicable to all Resident Shareholders

☐ Self-attested copy of PAN

☐ Self-attested address proof (if requested)

Insurance Company

☐ Documentary evidence establishing status as an Insurance Company

☐ Declaration confirming eligibility

Specified Mutual Fund

☐ Registration Certificate / SEBI Registration (where applicable)

☐ Declaration confirming exemption

Category I / II Alternative Investment Fund

☐ Copy of valid SEBI Registration Certificate

☐ Declaration confirming eligibility

National Pension System Trust

☐ Documentary evidence supporting exemption

☐ Declaration confirming eligibility

Holder of Certificate under Section 395(1)

☐ Self-attested copy of valid Lower / Nil Deduction Certificate issued under Section 395(1)

Other Exempt Entity

☐ Documentary evidence supporting exemption

☐ Declaration confirming eligibility

E. Verification

I/We hereby verify that the contents of this declaration are true and correct to the best of my/our knowledge and belief and that nothing material has been concealed therefrom.

I/We understand that furnishing incorrect information may result in deduction of tax at the applicable rate and may also attract consequences under the Income-tax Act, 2025.

Place : ______________________

Date : ______________________

Signature of Shareholder / Authorised Signatory

Name : ____________________________

Designation (where applicable): ________________

Official Seal (for non-individual entities)

Instructions

1. This declaration is applicable only to **Resident Shareholders** claiming exemption from deduction of tax or deduction at a lower / nil rate under the provisions of the Income-tax Act, 2025.

2. Shareholders claiming benefit under a certificate issued under **Section 395(1)** should enclose a self-attested copy of the valid certificate.

3. The Company reserves the right to reject incomplete, unsigned or invalid declarations and to deduct tax at source at the applicable rate under the Income-tax Act, 2025.

4. Submission of this declaration does not automatically entitle the shareholder to exemption from deduction of tax. The Company shall determine the applicability of TDS based on the documents furnished and the provisions of the Income-tax Act, 2025.

5. The completed declaration together with the supporting documents should be submitted within the timeline specified in the communication issued by the Company.

ANNEXURE – C

GP PETROLEUMS LIMITED

DECLARATION BY NON-RESIDENT SHAREHOLDER NOT HAVING A PERMANENT ACCOUNT NUMBER (PAN)

(To be submitted by a Non-Resident Shareholder who does not possess a Permanent Account Number (PAN) and intends to claim the benefit of the applicable Double Taxation Avoidance Agreement ("DTAA"), subject to the provisions of the Income-tax Act, 2025.)

A. Shareholder Details

Particulars	Details
Name of Shareholder	
Country of Tax Residence	
Nationality / Country of Incorporation	
Tax Identification Number (TIN) / Unique Tax Identification Number	
Folio No. / DP ID & Client ID	
Number of Equity Shares Held	
Registered Address	
E-mail ID	
Contact Number	
Financial Year	2025-26

B. Declaration

I/We hereby declare, represent and confirm as under:

1. I/We am/are a non-resident for the purposes of the Income-tax Act, 2025.
2. I/We am/are the registered shareholder and beneficial owner of the equity shares of GP Petroleums Limited in respect of which dividend has been declared.
3. I/We do not possess a Permanent Account Number ("PAN") allotted by the Indian Income-tax Department.
4. I/We am/are eligible to claim the benefit of the Double Taxation Avoidance Agreement ("DTAA") entered into between India and ________________________ (Country).
5. I/We have furnished a valid Tax Residency Certificate ("TRC") issued by the tax authorities of the above country for the relevant Financial Year.
6. I/We have furnished Form No. 41, wherever applicable, in accordance with the provisions of the Income-tax Act, 2025.
7. I/We have also submitted the prescribed self-declaration (Annexure D) confirming eligibility for claiming treaty benefits.
8. I/We confirm that the information and documents submitted by me/us are true, complete and correct.

9. I/We undertake to immediately intimate GP Petroleums Limited in the event of any change in the above particulars or my/our residential status.

C. Documents Attached

Please tick (✓) the applicable documents.

☐ Tax Residency Certificate (TRC)

☐ Tax Identification Number (TIN) / Unique Tax Identification Number

☐ Form No. 41 (where applicable)

☐ Self-Declaration for DTAA Benefit (Annexure D)

☐ Proof of Address issued by the foreign tax authority / Government

☐ Passport / Certificate of Incorporation / Registration Certificate (as applicable)

☐ Any other document (Please specify)

D. Undertaking

I/We understand and acknowledge that:

(a) the Company shall determine the applicable rate of tax deduction based on the documents furnished by me/us and the provisions of the Income-tax Act, 2025;

(b) submission of this declaration shall not automatically entitle me/us to the benefit of the applicable DTAA;

(c) where the Company is not satisfied regarding my/our eligibility or where the prescribed documentation is incomplete or defective, tax may be deducted at the rate prescribed under the Income-tax Act, 2025;

(d) any benefit available under the applicable DTAA shall be subject to verification by the Company;

(e) I/We shall be solely responsible for any consequences arising from any incorrect declaration or misrepresentation made herein.

E. Indemnity

I/We hereby agree to indemnify and keep indemnified GP Petroleums Limited, its Directors, officers, employees and Registrar & Share Transfer Agent against any tax, interest, penalty, demand, liability, loss, cost or expense arising on account of:

- any incorrect declaration made by me/us;
- any inaccurate information or document furnished by me/us;
- withdrawal or denial of treaty benefits by the Income-tax Department; or
- any proceedings initiated by any tax authority in connection with the information furnished herein.

F. Verification

I/We hereby declare that the information furnished in this declaration is true, complete and correct and that no material information has been concealed.

I/We further declare that the documents enclosed with this declaration are authentic and valid as on the date of submission.

Place : ______________________

Date : _______________________

Signature of Shareholder / Authorised Signatory

Name : ______________________________

Designation (where applicable): _________________

Official Seal (for Companies / Bodies Corporate)

Instructions

1. This declaration is applicable only to non-resident shareholders who do not possess a Permanent Account Number (PAN).
2. This declaration should be read together with **Annexure D (Declaration for claiming DTAA Benefit)**.
3. Submission of this declaration does not by itself entitle the shareholder to a beneficial rate under the applicable DTAA.
4. GP Petroleums Limited reserves the right to seek additional documents or clarifications before determining the applicable rate of tax deduction.
5. In the absence of complete and satisfactory documentation, the Company may deduct tax at source at the rate prescribed under the Income-tax Act, 2025, together with the applicable surcharge and health & education cess.

ANNEXURE – D

GP PETROLEUMS LIMITED

DECLARATION FOR AVAILING BENEFIT UNDER THE DOUBLE TAXATION AVOIDANCE AGREEMENT (DTAA)

(To be submitted by Non-Resident Shareholders claiming the benefit of a Double Taxation Avoidance Agreement ("DTAA") in respect of dividend income.)

A. Shareholder Details

Particulars	Details
Name of Shareholder	
Country of Tax Residence	
Tax Identification Number (TIN)	
PAN (if available)	
Folio No. / DP ID & Client ID	
Number of Equity Shares Held	
Address	
Email ID	
Contact Number	
Financial Year	2025-26

B. Declaration

I/We hereby declare, represent and confirm that:

1. I/We am/are a tax resident of __________________________ ("Treaty Country") during the Financial Year 2025-26.
2. I/We am/are eligible to claim the benefits of the Double Taxation Avoidance Agreement entered into between the Government of India and the Government of __________________________.
3. I/We am/are the **beneficial owner** of the dividend income receivable from GP Petroleums Limited.
4. I/We have the full right to use and enjoy the dividend income and no other person is contractually or legally entitled to such income.
5. The dividend income is received by me/us in my/our own right and not as an agent, nominee, conduit or intermediary for any other person.
6. I/We satisfy all the conditions prescribed under the relevant DTAA as well as the Income-tax Act, 2025 for claiming treaty benefits.

C. Permanent Establishment (PE) Declaration

I/We further declare that:

☐ I/We **do not have** any Permanent Establishment ("PE"), Business Connection, Fixed Base or other taxable presence in India.

OR

☐ I/We have a Permanent Establishment / Fixed Base in India; however, the dividend income receivable from GP Petroleums Limited is **not effectively connected** with such Permanent Establishment / Fixed Base.

If a PE exists, please provide details:

D. Principal Purpose Test (PPT)

I/We hereby declare that:

1. The investment in GP Petroleums Limited has **not** been made with the principal purpose of obtaining any tax benefit under the applicable DTAA.
2. The arrangement or transaction in respect of which treaty benefit is claimed is a genuine commercial arrangement.
3. Grant of treaty benefit would not be contrary to the object and purpose of the relevant DTAA.

E. Limitation of Benefits (LOB)

I/We declare that:

☐ The applicable DTAA does **not** contain a Limitation of Benefits (LOB) clause.

OR

☐ The applicable DTAA contains an LOB clause and I/We satisfy all the prescribed conditions.

Brief details (if applicable):

F. Tax Residency Certificate (TRC)

I/We confirm that:

☐ A valid Tax Residency Certificate issued by the competent tax authority of the Treaty Country for the relevant Financial Year is enclosed.

The TRC contains the particulars prescribed under the Income-tax Act, 2025 and the Income-tax Rules, 2026.

G. Form No. 41

☐ I/We have furnished Form No. 41, wherever applicable.

H. Documents Enclosed

Please tick (✓) the applicable documents.

☐ Tax Residency Certificate (TRC)

☐ Form No. 41

☐ Self-attested PAN (if available)

☐ Tax Identification Number

☐ Passport / Certificate of Incorporation

☐ Address Proof

☐ Certificate of Tax Residency

☐ Board Resolution / Authorisation (where applicable)

☐ Any other supporting document

Details:

I. Undertaking

I/We undertake that:

1. The information furnished herein is true, complete and correct.
2. I/We shall immediately inform GP Petroleums Limited of any change in my/our residential status or treaty eligibility.
3. I/We understand that the Company shall determine the applicable rate of tax deduction based upon the documents furnished and the provisions of the Income-tax Act, 2025.
4. Submission of this declaration does not automatically entitle me/us to a beneficial tax rate under the DTAA.
5. The Company may seek additional documents, explanations or clarifications before considering my/our request.

J. Indemnity

I/We hereby agree to indemnify and keep indemnified GP Petroleums Limited, its Directors, officers, employees, Registrar & Share Transfer Agent and their representatives from and against any tax, surcharge, cess, interest, penalty, demand, cost, expense or liability arising as a consequence of:

- any incorrect declaration;
- any false or misleading information;
- denial or withdrawal of DTAA benefits by the Income-tax Department;
- any proceedings initiated by any tax authority in relation to this declaration.

K. Verification

I/We hereby verify that:

- the information furnished herein is true, complete and correct;
- no material fact has been concealed;
- all supporting documents submitted along with this declaration are genuine and valid;
- I/We shall be solely responsible for any consequences arising from any incorrect declaration or document furnished by me/us.

Place : ______________________

Date : _______________________

Signature of Shareholder / Authorised Signatory

Name : ______________________________

Designation (where applicable): _________________

Official Seal (for Companies / Bodies Corporate)

Instructions

1. This declaration should be submitted together with a valid **Tax Residency Certificate (TRC)**, **Form No. 41** (where applicable), and the other supporting documents specified in the shareholder communication.

2. Submission of this declaration does not automatically entitle the shareholder to the benefit of the applicable DTAA.

3. GP Petroleums Limited reserves the right to call for additional information or documentation to determine the applicable rate of tax deduction.

4. In the absence of complete and satisfactory documentation, or if the Company is not satisfied regarding the shareholder's eligibility, tax shall be deducted at the rate prescribed under the Income-tax Act, 2025 (including applicable surcharge and health & education cess).

5. The Company shall not be liable for any claim arising from denial of treaty benefits by the Income-tax Department based on facts or documents furnished by the shareholder.