



HEIL/SE-25/2025-26

August 4, 2025

To,
The Manager (Listing),
The BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001
Scrip Code : **543600**

To,
The Manager (Listing),
National Stock Exchange of India Limited
“Exchange Plaza”, C-I, Block - G,
Bandra - Kurla Complex, Bandra (E)
Mumbai – 400 051
Symbol : **HARSHA**

Dear Sirs,

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

Ref : Regulation 30 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

Pursuant to the Finance Act, 2020, with effect from April 1, 2020, Dividend Distribution Tax has been abolished and dividend income is taxable in the hands of the shareholders.

In this regard and pursuant to Regulation 30 of SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015, please find enclosed herewith an e-mail communication which has been sent to all the shareholders of the Company whose e-mail IDs are registered with the Company/RTA/Depository Participants explaining the process on withholding tax from dividends paid to the shareholders at prescribed rates, as may be applicable, along with the necessary annexures.

This communication is also being made available on the website of the Company at www.harshaengineers.com.

This is for your information and records.

Thanking You,

Yours faithfully,

FOR HARSHA ENGINEERS INTERNATIONAL LIMITED

Kiran Mohanty

Company Secretary and Chief Compliance Officer

Mem No. : F9907

Encl.: As above

Harsha Engineers International Limited

(formerly known as Harsha Engineers International Private Limited and Harsha Abakus Solar Private Limited)

CIN : L29307GJ2010PLC063233

Corporate & Registered Office: Sarkhej - Bavla Road, Changodar, Ahmedabad, Sanand - 382213, Gujarat, India.
Tel.: +91-2717-618200 Fax: +91-2717-618259 E-mail: sec@harshaengineers.com URL: www.harshaengineers.com



HARSHA ENGINEERS INTERNATIONAL LIMITED

Registered Office: Sarkhej-Bavla Road, Changodar, Ahmedabad, Sanand, Gujarat -382213,

Phone No.: +91-2717-618200 **Email:** sec@harshaengineers.com

Website: www.harshaengineers.com

CIN: L29307GJ2010PLC063233

August 4, 2025

THIS COMMUNICATION IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION

Dear Shareholder,

Trust you and your family are safe and in good health.

We wish to inform that the Board of Directors ('**Board**') of Harsha Engineers International Limited ('the **Company**') at its meeting held on May 8, 2025 recommended dividend of Rs. 1/- (Rupees One only) (@10%) per equity share of face value of Rs. 10/- (Rupees Ten only) each for the Financial Year ended on March 31, 2025.

In accordance with the provisions of the Income Tax Act, 1961 ('the **Act**'), dividend paid on or after April 1, 2020, is taxable in the hands of shareholders and the Company is required to deduct tax at source ('**TDS**') from dividend paid to the shareholders at the applicable rates.

TDS rates that are applicable to shareholders depend upon their residential status and classification as per the provisions of the Act. Therefore, the Company will deduct TDS at the time of payment of dividend, at the rates, based on the category of the shareholders and subject to fulfilment of conditions as provided herein below:

I. For Resident Shareholders

TDS will be deducted under Section 194 of the Act @ 10% on the amount of dividend payable, unless exempt under any of the provisions of the Act. However, in case of Individual shareholders, 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/- (Rupees Ten Thousand only).

No TDS will be deducted in cases where a shareholder provides Form 15G (applicable to individual) / Form 15H (applicable to an individual above the age of 60 years), subject to fulfillment of eligibility conditions as prescribed under the Act. Format of Form 15G and 15H can be downloaded from the link given at the end of this communication (format enclosed as **Annexure-"A"** and **Annexure-"B"** respectively). Please note that all fields mentioned in the

forms are mandatory and the Company will not accept the incomplete forms / forms filled incorrectly.

Nil / lower tax will be deducted on dividend payable to the following categories of resident shareholders, on submission of self-declaration (attached as “**Annexure C**”):

- **Insurance companies:** Documentary evidence to prove that the Insurance company qualify as Insurer in terms of the provisions of Section 2(7A) of the Insurance Act, 1938 along with self-attested copy of PAN Card.
- **Mutual Funds:** Documentary evidence to prove that the mutual fund is a mutual fund specified under clause (23D) of section 10 of the Act and is eligible for exemption, along with self-attested copies of the registration documents and PAN Card.
- **Alternative Investment Fund (AIF) established in India:** Documentary evidence to prove that AIF is a fund eligible for exemption u/s 10(23FBA) 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). Copies of self-attested registration documents and PAN card should also be provided.
- **National Pension System Trust & other Shareholders:** Declaration along with self-attested copies of documentary evidence supporting the exemption and PAN Card.
- Shareholders who have provided a valid certificate issued u/s 197 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 PAN available in records of the Company / Registrar and Share Transfer Agent (“**RTA**”) is invalid / inoperative, tax shall be deducted @ 20% as per section 206AA of the Act.

Also as per section 139AA of the Act, the individual shareholders are requested to ensure Aadhar Number is linked with PAN. In case of failure of linking Aadhar Number with PAN, PAN shall be considered as inoperative and, in such scenario, tax shall be deducted at higher rate of 20% as prescribed under the Act. However, one can link Aadhar Number with PAN by paying fine of Rs. 1,000/- (Rupees One Thousand only) and get the PAN operative again.

II. For Non-resident Shareholders (including Foreign Institutional Investors and Foreign Portfolio Investors): -

- Tax is required to be withheld in accordance with the provisions of sections 195 and 196D of the Act @ 20% (plus applicable surcharge and cess) on the amount of dividend payable.
- As per section 90 of the Act, a non-resident shareholder 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:

- Self-attested copy of PAN, if any, allotted by the Indian tax authorities. In case of non-availability of PAN, declaration (Format enclosed as **Annexure- “D”**) is to be submitted.
- Self-attested copy of valid Tax Residency Certificate (**‘TRC’**) [applicable for Financial Year 2025-26 (i.e April 1, 2025 to March 31, 2026)] issued by the tax authorities of the country of which shareholder is tax resident, evidencing and certifying shareholder’s tax residency status.
- Completed and duly digitally signed Form 10F (for the period April 1, 2025 to March 31, 2026) in electronic format submitted on income tax portal.

Pursuant to Notification No. 03/2022 dated July 16, 2022 of the Central Board of Direct Tax (‘CBDT’), it has been mandated for non-resident to issue Form 10F in electronic format (to be obtained through e-filing portal of income tax website) duly verified in manner as prescribed in the said Notification.

- Self-declaration (Format enclosed as **Annexure-“E”**) certifying the following points: -
 - Shareholder is and will continue to remain a tax resident of the country of its residence during Financial Year 2025-26 (i.e. April 1, 2025 to March 31, 2026);
 - 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.
- 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.
- In case shareholder is tax resident of Singapore and desires to claim treaty benefit, satisfaction of requirement of Article 24-Limitation of Benefit of India-Singapore tax treaty must be provided or
- Where a shareholder furnishes lower / nil withholding tax certificate under section 197 of the Act, TDS will be deducted as per the rates prescribed in such certificate.

Application of beneficial DTAA rate shall depend upon the completeness and satisfactory review of the documents submitted by the Non-Resident Shareholder by the Company 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.

To summarise, dividend will be paid after deducting TDS as under:

1. Nil - for resident individual shareholders having valid PAN registered and receiving dividend from the Company upto Rs. 10,000/- (Rupees Ten Thousand only) during the financial year.
2. Nil - for resident individual shareholders in cases where duly filled up and signed Form 15G / Form 15H (as may be applicable) along with self-attested copy of the PAN card has been submitted.
3. 10% - for other resident shareholders in case copy of valid PAN is provided / registered.
4. 20% - for resident shareholders if copy of PAN is not provided / registered PAN is inoperative or invalid due to not being linked with Aadhar.
5. TDS rate will be determined on the basis of documents submitted by the Non-Resident Shareholders.
6. 20% plus applicable surcharge and cess - for Non-Resident Shareholders in case the relevant documents are not submitted.
7. Lower / Nil TDS on submission of self-attested copy of the valid certificate issued under section 197 of the Act.

In terms of Rule 37BA of The Income Tax Rules 1962, if dividend income on which tax has been deducted at source is assessable in the hands of a person other than the deductee, then such deductee should file declaration with Company in the manner prescribed in the Rules.

For all Shareholders: -

In order to enable us to determine the appropriate tax rate at which tax has to be deducted at source under the respective provisions of the Act, we request you to provide the above mentioned details and documents as applicable to you ***on or before Friday, August 22, 2025***. The dividend will be paid after deduction of TDS as determined on the basis of the aforementioned documents provided by the respective shareholders as applicable to them and satisfactory review of the documents by the Company.

The documents such as Form 15G/ Form 15H / Form 10F, documents under sections 196, 197A of the Act, FPI Registration Certificate, Tax Residency Certificate, Lower Tax Certificate / declaration under Rule 37BA of the Income Tax Rules, 1962 etc. can be uploaded on the link <https://web.in.mpms.mufg.com/formsreg/submission-of-form-15g-15h.html> ***on or before Friday, August 22, 2025*** to enable the Company to determine the appropriate TDS / withholding tax rate applicable. Any communication on the tax determination/ deduction received ***post Friday, August 22, 2025*** shall not be considered by the Company / RTA and TDS will be deducted on the applicable rate.

No communication on the tax determination/ deduction shall be considered after **Friday, August 22, 2025**.

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 or due to defect in any of the aforementioned details / documents submitted, option is still available for the shareholder to file the return of income as per Act and claim an appropriate refund of the excess tax deducted, if eligible. No claim shall lie against the Company for such taxes deducted.

Updation of PAN, Email address and other details:

All the shareholders are requested to update their residential status, email address, mobile number, residential address, category and other details with their relevant depositories through their depository participants, in case the shares are held in electronic form or with the Company, in case the shares are held in physical form, as may be applicable. The Company is obligated to deduct TDS based on the records made available by National Securities Depository Limited and Central Depository Services (India) Limited (collectively referred to as 'the **Depositories**') in case of shares held in demat mode and from the records of the Company in case of shares held in physical mode and no request will be entertained for revision of TDS return.

Updation of Bank account details:

In order to facilitate receipt of dividend directly in your bank account, we request you to submit / update your bank account details with your Depository Participant, in case the shares are held in electronic form. In case the shares are held in physical form, we request you to submit bank account details of the first holder of shares along with the original cancelled cheque leaf and a duly self-attested copy of PAN card and Aadhaar Card to the Company at the registered office / MUFG Intime India Private Limited, the RTA of the Company at 5th Floor, 506 to 508, Amarnath Business Centre-I (ABC-I), Nr St. Xavier's College Corner, Off C G Road, Ellisbridge, Ahmedabad-380006. In case the cancelled cheque leaf does not bear name of the first holder, please attach self-attested copy of the bank passbook / statement.

Disclaimer: This Communication is not to be treated as advice from the Company or its affiliates or RTA. The shareholders should obtain the tax advice related to their tax matters from a tax professional.

We request your co-operation in this regard.

Thanking you.

Yours faithfully,

FOR HARSHA ENGINEERS INTERNATIONAL LIMITED

Sd/-

Kiran Mohanty

Company Secretary and Chief Compliance Officer

Mem No. : F9907

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

Name of the Company	DP. ID – Client ID/ Folio No.
HARSHA ENGINEERS INTERNATIONAL LIMITED	

INCOME-TAX RULES, 1962

¹FORM NO. 15G

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

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

PART I

1. Name of Assessee (Declarant)		2. PAN of the Assessee ¹	
3. Status ²	4. Previous year (P.Y.) ³ (for which declaration is being made) FY		5. Residential Status ⁴
6. Flat/Door/Block No.	7. Name of Premises	8. Road/Street/Lane	9. Area/Locality
10. Town/City/District	11. State	12. PIN	13. Email
14. Telephone No. (with STD Code) and Mobile No.	15. (a) Whether assessed to under the Income-tax Act, 1961 ⁵ (b) If yes, latest assessment year for which assessed		
		Yes	No tax
		<input type="checkbox"/>	<input type="checkbox"/>
16. Estimated income for which this declaration is made		17. Estimated total income of the P.Y. in which income mentioned in column 16 to be included ⁶	
18. Details of Form No.15G other than this form filed during the previous year, if any ⁷			
Total No. of Form No.15G filed		Aggregate amount of income for which Form No.15G filed	
19. Details of income for which the declaration is filed			
Sl. No.	Identification number of relevant investment/account, etc ⁸	Nature of income	Section which tax is under deductible
			Amount of income

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.....
Signature of the Declarant⁹

Declaration/Verification¹⁰

*I/We.....do hereby declare that to the best of *my /our knowledge and belief what is stated above is correct, complete and is truly stated. *I/We declare that the incomes referred to in this form are not includible in the total income of any other person under sections 60 to 64 of the Income-tax Act, 1961. *I/We further declare that the tax *on my/our estimated total income including *income/incomes referred to in column 16 *and aggregate amount of *income/incomes referred to in column 18 computed in accordance with the provisions of the Income-tax Act,1961, for the previous year ending on _____. relevant to the assessment year _____,will be *nil*. *I/We also declare that *my/our *income/incomes referred to in column16 *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 Declarant⁹*

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

PART II

[To be filled by the person responsible for paying the income referred to in column 16 of Part I]

1. Name of the person responsible for paying		2. Unique Identification No. ¹¹	
3. PAN of the person responsible for paying	4. Complete Address	5. TAN of the person responsible for paying	
6. Email	7. Telephone No. (with STD Code) and Mobile No.	8. Amount of income paid ¹²	
9. Date on which Declaration is received (DD/MM/YYYY)		10. Date on which the income has been paid/credited (DD/MM/YYYY)	

Place:

Date: *Signature of the person responsible for paying the income referred to in column 16 of Part I*

*Delete whichever is not applicable.

¹As per provisions of section 206AA(2), the declaration under section 197A(1) or 197A(1A) shall be invalid if the declarant fails to furnish his valid Permanent Account Number (PAN).

²Declaration can be furnished by an individual under section 197 A (1) and a person (other than a company or a firm) under section 197A(1A). ³The financial year to which the income pertains.

⁴Please mention the residential status as per the provisions of section 6 of the Incometax Act, 1961.

⁵Please mention "Yes" if assessed to tax under the provisions of Income-tax Act, 1961 for any of the assessment year out of six assessment years preceding the year in which the declaration is filed.

⁶Please mention the amount of estimated total income of the previous year for which the declaration is filed including the amount of income for which this declaration is made. ⁷In case any declaration(s) in Form No.15G is filed before filing this declaration during the previous year, mention the total number of such Form No.15G filed alongwith the aggregate amount of income for which said declaration(s) have been filed.

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

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

¹⁰Before signing the declaration/verification, the declarant should satisfy himself that the information furnished in this form is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section 277 of the Income-tax Act, 1961 and on conviction be punishable-

- (i) in a case where tax sought to be evaded exceeds twenty-five lakh rupees, with rigorous imprisonment which shall not be less than six months but which may extend to seven years and with fine;
- (ii) in any other case, with rigorous imprisonment which shall not be less than three months but which may extend to two years and with fine.

¹¹The person responsible for paying the income referred to in column 16 of Part I shall allot a unique identification number to all the Form No. 15G received by him during a quarter of the financial year and report this reference number alongwith the particulars prescribed in rule 31A(4)(vii) of the Income-tax Rules, 1962 in the TDS statement furnished for the same quarter. In case the person has also received Form No. 15H during the same quarter, please allot separate series of serial number for Form No. 15G and Form No. 15H.

¹²The person responsible for paying the income referred to in column 16 of Part I shall not accept the declaration where the amount of income of the nature referred to in sub-section (1) or sub-section (1A) of section 197A or the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the previous year in which such income is to be included exceeds the maximum amount which is not chargeable to tax. For deciding the eligibility, he is required to verify income or the aggregate amount of incomes, as the case may be, reported by the declarant in columns 16 and 18.

Name of the Company	DP. ID – Client ID/ Folio No.
HARSHA ENGINEERS INTERNATIONAL LIMITED	

¹FORM NO. 15H

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

Declaration under section 197A(1C) to be made by an individual who is of the age of sixty years or more claiming certain incomes without deduction of tax.

PART I

1. Name of Assessee (Declarant)		2. Permanent Account Number or Aadhaar Number of the Assessee ¹		3. Date of Birth(DD/MM/YYYY)	
4. Previous year(P.Y.) ³ (for which declaration is being made)		5. Flat/Door/Block No.		6. Name of Premises	
FY					
7. Road/Street/Lane		8. Area/Locality		9. Town/City/District	
11. PIN		12. Email		13. Telephone No. (with STD Code) and Mobile No.	
14 (a) Whether assessed to tax ⁴ :				Yes	No
(b) If yes, latest assessment year for which assessed					
15. Estimated income for which this declaration is made					
16. Estimated total income of the P.Y. in which income mentioned in column 15 to be included ⁵					
17. Details of Form No.15H other than this form filed for the previous year, if any ⁶					
Total No. of Form No.15H filed		Aggregate amount of income for which Form No.15H filed			
18. Details of income for which the declaration is filed					
Sl. No.	Identification number of relevant investment/account, etc. ⁷	Nature of income	Section under which tax is deductible	Amount of income	

Signature of the Declarant

1. Substituted by the IT (Fourteenth Amdt.) Rules, 2015, w.e.f. **1-10-2015**. Earlier Form No. 15H was amended by the IT (Fifth Amdt.) Rules, 1982, w.e.f. 21-6-1982, IT (Fifth Amdt.) Rules, 1989, w.r.e.f. 1-4-1988, IT (Fourteenth Amdt.) Rules, 1990, w.e.f. 2011-1990, 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. 96-2003, IT (Fourteenth Amdt.) Rules, 2003, w.e.f. 1-8-2003 and IT (Second Amdt.) Rules, 2013, w.e.f. 19-2-2013.

Declaration/Verification⁸

I do hereby declare that I am resident in India within the meaning of section 6 of the Income-tax Act, 1961. I also hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated and that the incomes referred to in this form are not includible in the total income of any other person under sections 60 to 64 of the Income-tax Act, 1961. I further declare that the tax on my estimated total income including *income/incomes referred to in column 15 *and aggregate amount of *income/incomes referred to in column 17 computed in accordance with the provisions of the Income-tax Act, 1961, for the previous year ending on _____ relevant to the assessment year _____ will be *nil*.

Place:



Date :.....

Signature of the Declarant Signature

PART II [To be filled by the person responsible for paying the income referred to in column 15 of Part I]

1. Name of the person responsible for paying		2. Unique Identification No. ⁹	
3. Permanent Account Number or Aadhaar Number of the person responsible for paying	4. Complete Address		5. TAN of the person responsible for paying
6. Email	7. Telephone No. (with STD Code) and Mobile No.	8. Amount of income paid ¹⁰	
9. Date on which Declaration is received (DD/MM/YYYY)		10. Date on which the income has been paid/credited (DD/MM/YYYY)	

Place:

Date: *Signature of the person responsible for paying the income referred to in column 15 of Part I*

*Delete whichever is not applicable.

- 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.
- 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.
- The financial year to which the income pertains.
- 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.
- 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.
- 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.
- Mention the distinctive number of shares, account number of term deposit, recurring deposit, National Savings Schemes, life insurance policy number, employee code, etc.
- 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 Incometax Act, 1961 and on conviction be punishable—

- (i) in a case where tax sought to be evaded exceeds twenty-five lakh rupees, with rigorous imprisonment which shall not be less than six months but which may extend to seven years and with fine;
 - (ii) in any other case, with rigorous imprisonment which shall not be less than three months but which may extend to two years and with fine.
9. The person responsible for paying the income referred to in column 15 of Part I shall allot a unique identification number to all the Form No. 15H received by him during a quarter of the financial year and report this reference number along with the particulars prescribed in rule 31A(4)(vii) of the Income-tax Rules, 1962 in the TDS statement furnished for the same quarter. In case the person has also received Form No.15G during the same quarter, please allot separate series of serial number for Form No.15H and Form No.15G.
 10. The person responsible for paying the income referred to in column 15 of Part I shall not accept the declaration where the amount of income of the nature referred to in section 197A(1C) or the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the previous year in which such income is to be included exceeds the maximum amount which is not chargeable to tax after allowing for deduction(s) under Chapter VI-A, if any, or set off of loss, if any, under the head “income from house property” for which the declarant is eligible. For deciding the eligibility, he is required to verify income or the aggregate amount of incomes, as the case may be, reported by the declarant in columns 15 and 17.

¹**[Provided that such person shall accept the declaration in a case where income of the assessee, who is eligible for rebate of income-tax under section 87A, is higher than the income for which declaration can be accepted as per this note, but his tax liability shall be nil after taking into account the rebate available to him under the said section 87A.]**

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

Date:

To
HARSHA ENGINEERS INTERNATIONAL LIMITED
NH-8A SARKHEJ-BAVLA HIGHWAY
CHANGODAR, AHMEDABAD
GUJARAT – 382 213

Subject: Declaration regarding Category and Beneficial Ownership of shares

Ref: PAN – Mention PAN of Shareholder
Folio Number / DP ID/ Client ID – Mention 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 **HARSHA ENGINEERS INTERNATIONAL 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 2025-March 2026 (Indian Fiscal Year).

2. I/We hereby declare that (Select Applicable)

- I am an Individual has linked the Aadhar number with PAN Card.
- We are **Insurance Company** and are the beneficial owner of the share/shares held in the Company; and we are submitting self-attested copy of PAN Card.
- We are **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 PAN Card and registration certificate.
- We are **Alternative Investment fund** 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 and are governed by SEBI regulations as Category I or Category II AIF; and we are submitting self-attested copy of the PAN card and registration certificate.
- We are **New Pension System Trust** established in India and are the beneficial owner of the share/shares held in the Company; and our income is exempt under Section 10(44) of the Act and being regulated by the provisions of the Indian Trusts Act, 1882; and we are submitting self-attested copy of the PAN card and registration certificate, as applicable.
- We are **Recognized Provident Fund** established in India and are the beneficial owner of the share/shares held in the Company; and our income is exempt under clause (ii) of Section 10(25) of the Act and we are submitting self-attested copy of the PAN card, registration certificate and certificate issued by Income Tax Authorities, as applicable.

We are **Approved Superannuation Fund** established in India and are the beneficial owner of the share/shares held in the Company; and our income is exempt under clause (iii) of Section 10(25) of the Act and we are submitting self-attested copy of the PAN card, registration certificate and certificate issued by Income Tax Authorities, as applicable.

We are **Approved Gratuity Fund** established in India and are the beneficial owner of the share/shares held in the Company; and our income is exempt under clause (iv) of Section 10(25) of the Act and we are submitting self-attested copy of the PAN card, registration certificate and certificate issued by Income Tax Authorities, as applicable.

We are **category of the entity** and are the beneficial owner of the share/shares held in the Company; and are not subject to withholding tax under section 196 of the Income Tax Act; and we are submitting self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN card.

3. I/ We hereby declare that I/we have duly filed return of income, if applicable as per the provisions of the Income-tax Act, 1961, for one/ both of the two assessment years relevant to the two previous years immediately prior to the previous year in which tax is required to be deducted, for which the time limit of filing return of income under sub-section (1) of section 139 of the Act has expired.
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.
5. I/ We further indemnify the Company for any penal consequences arising out of any acts of commission or omission initiated by the Company by relying on my/ our above averment.

Thanking you.

Yours faithfully,

For Name of the shareholder

<<insert signature>>

Authorized Signatory - Name and designation

Note: Kindly strikethrough whichever is not applicable

Annexure – D

Information to be provided under sub-rule (2) of rule 37BC of Income-tax Rules, 1962:

I(Person signing this form) in the capacity of
 (designation of the person signing the form) do provide the following information,
 relevant to the previous year 2025 – 256in my case/in the case of for the
 purposes of sub-rule (2) of rule 37BC (Relaxation from deduction of tax at higher rate
 under section 206AA) —

SI. No.	<i>Nature of information</i>	:	<i>Details#</i>
(i)	Name, e-mail id and contact number of the Non-resident	:	(a) Name: (b) E-mail id: (c) Contact Number:
(ii)	Address of the assessee in the country or territory outside India of which Non-resident is resident of	:
(iii)	Certificate of Tax Residency attached (Yes/No)	:
(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	:

We undertake to indemnify for any tax liability (including but not limited to interest and penalty) that may arise on you in future on account of non-deduction of tax at source based on the above declaration furnished by me/us.

Place:

.....

.....

Date:

.....

.....

.....

.....

Signature & Seal

Letter in case a Foreign Company does not have a "PE" in India

Date:

To
HARSHA ENGINEERS INTERNATIONAL LIMITED
NH-8A SARKHEJ-BAVLA HIGHWAY
CHANGODAR, AHMEDABAD
GUJARAT – 382 213

Sub : Declaration regarding Tax Residency and Beneficial Ownership of Shares

Ref: PAN – Mention PAN of Shareholder

Folio Number / DP ID/ Client ID – Mention 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 HARSHA ENGINEERS INTERNATIONAL LIMITED(the Company), I / We hereby declare as under:

This is to certify that:

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 **country name** for the period April 2025-March 2026 (Indian Fiscal Year) as per tax treaty between India and **country name** (hereinafter referred to as 'said tax treaty').
2. I / We hereby declare that, I am /we are the beneficial owner of the share/shares held in the Company as well as the dividend arising from such shareholding; and 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.
3. I/We confirm that I/We are entitled to claim the benefits under the Treaty as modified by the multilateral convention to implement tax treaty related measures to prevent base erosion and profit shifting (MLI) including but not limited to the Principal Purpose Test (PPT), limitation of benefit clause (LOB), Simplified Limitation of Benefits (SLOB), period of holding of shares etc. as applicable
4. We specifically confirm that my affair / affairs were not arranged such that the main purpose or the principal purpose thereof was to obtain tax benefits available under the applicable tax treaty.
5. I/We hereby furnish a copy of valid Tax Residency Certificate dated having Tax Identification number issued by along with a acknowledged copy of eForm 10F duly filled and signed for the period April 2025-March 2026.
6. I/We further declare that I/we do not have and will not have any taxable presence, fixed base or Permanent Establishment in India as per the said tax treaty during the period April 2025 – March 2026.

I/We confirm that I/We have not entered into an impermissible avoidance arrangement i.e. an arrangement, the main purpose or one of the main purposes of which is to obtain a tax

benefit and it (a) creates rights, or obligations, which are not ordinarily created between persons dealing at arm's length (b) results, directly or indirectly, in the misuse, or abuse, of the provisions of this Act (c) lacks commercial substance or is deemed to lack commercial substance under section 97, in whole or in part; or (d) is entered into, or carried out, by means, or in a manner, which are not ordinarily employed for bona fide purposes.

7. I/ We further indemnify the Company for any penal consequences arising out of any acts of commission or omission initiated by the Company by relying on my/ our above averment.
8. 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.

The shareholders are required to provide a Declaration strictly as per the specified format given above, failing which the Company reserves the right to deny the Treaty benefits.

Thanking you.

Yours faithfully,

For Name of the shareholder

<<insert signature>>

Authorized Signatory - Name and designation

Contact address: [Please insert]

Email address: [Please insert]

Contact Number: [Please insert]

Tax Identification Number [Please insert]

Note: Kindly strikethrough whichever is not applicable

**on the letterhead of the foreign company*