FORM NO. 41
[*See* rule 75(1)]

Information to be provided under section 159(8)

Part A: Particulars of the Applicant			
1.	Name:	*(refer Note 1)*	
2.	Address:	*(refer Note 2)*	
3.	Communication Address in India (if available):	*(refer Note 3)*	
4.	Permanent Account Number (PAN) (if available):		
5.	E-mail Id:		
6.	Contact Number:	Country Code	Number
Part B: Residential Information			
7.	Tax Year:		
8.	Status:	*(refer Note 4)*	
9.	Country of residence (in the case of an individual) or Country/Region of incorporation/ registration (in the case of others):	*(refer Note 5)*	
10.	Tax Identification Number (TIN) in country/region of residence:	*(refer Note 6)*	
11.	Period for which the residential status as mentioned in the certificate referred to in section 159(8) is applicable:		
12.	Address of the assessee in the country or region outside India during the period for which the certificate, mentioned in Sl. No. 11 above, is applicable:		
13.	Copy of the certificate referred to in section 159(8):	*Upload the copy as Annexure*	

Declaration

I____________________(Name of assessee) with _________________________(PAN/Unique identification number) have obtained a certificate referred to in section 159(8) from the Government of (name of country or region outside India) which is provided as per Part B (Sl. No. 13).

Verification

I ___________________________ hereby affirm that the information provided above is true and correct to the best of my knowledge and belief. I have not concealed any relevant fact. I am submitting this form in my capacity as (designation), holding PAN ________________ and I am competent to verify and submit this form.

Place:
Date:

Signature:
Name:
Designation:

Notes:

1. The name shall include the first name, middle name and last name, in the case of an individuals and full name of the entity for other cases.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country/region and pin code/zip code.
3. The communication address in India shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state and pin code.

4. Fill person status as below: —

(I)	Individual
(II)	Hindu undivided family
(III)	Company
(IV)	Firm
(V)	Association of Persons or Body of individuals, whether incorporated or not
(VI)	Local authority
(VII)	Artificial Juridical Person
(VIII)	Government
(IX)	Trust
(X)	Limited Liability Partnership

5. Where the region is a specified territory, the same may be mentioned.
6. Tax Identification Number of the applicant in the country or region of his residence and in case no such number is available, then a unique number on the basis of which the applicant is identified by the Government of that country or the region of which he claims to be a resident.
7. Some of the information in the form would be pre-filled to the extent possible.

[To be provided on Shareholder's Letter head]

Annexure 4

DECLARATION FOR NON-RESIDENT SHAREHOLDERS

(To be declared by non-resident shareholder for 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: ______/2026

To

Perfectpac Limited,

Subject: Declaration regarding applicability of tax treaty and beneficial ownership

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

1. I/We, having status of <<mention status i.e., Individual/Company/Firm/FII/FPI etc.)>>
2. I / We, am / are a resident of ____________ [name of country of which shareholder is tax resident] during the tax year 2026-27 holding ____________ (mention no of shares) shares on the record date. 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 read with the provisions laid down in Multilateral Instruments ('MLI'), wherever applicable, including conditions of General Anti Avoidance Rules ('GAAR') under the Income-tax Act to be eligible to claim the beneficial rate.
3. Our Permanent Account Number in India is .... or I/We do not have Permanent Account Number and are not required to have Permanent Account Number under the Act. and Tax identification number (country of residence) is...A certified copy of valid Tax Residency Certificate is enclosed herewith for your record along with an acknowledged copy of e-Form 41 duly filed and signed for the period April 2026-March 2027
4. I / We do not have a Permanent Establishment (PE) / Fixed base / Place of Effective Management in India; or dividend income receivable by me / us from investment in the shares of Perfectpac Limited is not attributable / effectively connected to any PE / fixed base in India.
5. 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.
6. That the investments made by me / us in the shares of Perfectpac Limited is not 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 180 of the Income tax Act, 2025,

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. The investments 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].

8. *I am / We are the beneficial owner of the investments made by me/us in the shares of Perfectpac Limited and also any income receivable from such investments, for a period of less than 365 days.

   OR

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

   OR

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

9. 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.

10. 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).

11. Further, our claim for relief under the DTAA is not restricted by application of Limitation of Benefit clause, Principal Purpose Test ('PPT'), Simplified Limitation of Benefits (SLOB) etc. if any, thereunder.

12. I / We further indemnify the company for any penal or tax consequences including but not limited to tax, interest, penalty, any costs incurred or any other additional sum payable arising out of any acts of commission or omission initiated by the company by relying on our above statement / documents.

13. I/We undertake to comply with all the relevant provisions of the Act, pay necessary income-tax (if any) arising from the transactions, furnish necessary returns, statements and other documents to the Income-tax authorities in India as may be applicable.

14. We have/ have not, obtained a Certificate issued u/s. 395 of the Act for lower / nil rate of deduction or an exemption certificate issued by income tax authorities and enclosed herewith

15. I/We undertake to provide all necessary documents and reasonable assistance to Perfectpac Limited as and when required by them in connection with any proceedings before the Indian Revenue Authorities.

16. I/We further declare the non-applicability of Article 24-Limitation of Relief under India-Singapore DTAA to the present transaction. A copy of letter issued by the competent authority/ document demonstrating the claim is enclosed herewith for your reference. (Applicable for Singapore tax residents only~ remove otherwise)

17. I/We hereby confirm that the above declaration should be considered to be applicable for all the shares held in Perfectpac Limited under PAN/ accounts declared in the form.
18. I/We, confirm that the declaration/facts/documents provided above are bonafide, true and correct and shall be applicable for the Tax Year 2026-27.
19. I / We undertake to intimate Perfectpac Limited immediately in case of any alteration in the aforesaid declaration.

VERIFICATION

I / We, ……………………………………, make this declaration with the full understanding that this information will be utilized for the purpose of determining our Indian income tax liability in respect of dividend payment to be made by Perfectpac Limited. We hereby also declare that what is stated above is true and correct to the best of our knowledge and belief and we will immediately update the Perfectpac Limited about future changes in our above declaration.

Signature: ______________________________________

Name: ______________________________________

Designation: ______________________________________

Date: __________________________________

Place: ______________________________________

Address: ______________________________________

Email and Telephone: ______________________________________

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

Company Seal (if applicable)

Notes:

1. *Delete whichever is not applicable.
2. **In case of any Authorised Signatory being other than Director/ Managing Director, please attach the valid Power of Attorney authorising the individual as an Authorised Signatory.
3. 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.