Documents for Non-resident Shareholder

Sub: Advanced Enzyme Technologies Limited– Tax Deduction at Source (TDS) on Dividend payout.

In accordance with the provisions of the Income-tax Act, 2025 as amended from time to time ("Act"), the final Dividend, if approved by the Members at the upcoming AGM is taxable in the hands of the Shareholders at the applicable rates.

In case you propose to avail the benefit of Double Taxation Avoidance Agreement between India and the country of your residence, you should submit all the following documents as prescribed under the Income Tax Act, 2025 (as amended from time to time):

a. Copy of the PAN Card allotted by the Indian Income Tax authorities duly attested by yourself/authorized signatory. In case of non-availability of PAN, information under Rule 217(2) - ***Annexure –II (as enclosed)***

b. Copy of Tax Residency Certificate (TRC) for the tax year 2026-2027 obtained from the revenue authorities of the country of Tax residence, duly certified by the Member)

c. Self-Declaration in Electronic Form 41 (file online on Income-tax portal) for Financial Year 2026-27 - ***Annexure III (as enclosed only for your reference*** *– the declaration is required to be submitted online through the Income-tax portal, and the electronically generated Form 41 should be provided to the Company.****)***

d. Self-declaration of having no Permanent Establishment in India, beneficial ownership of shares and dividend income and eligibility to claim treaty benefits **– Annexure IV *(as enclosed)***

e. Any other documents as prescribed under the Income tax act for lower withholding of taxes if applicable.

All the documents submitted by you will be verified by us and we will consider the same while deducting the appropriate taxes if they are in accordance with the provisions of the Income Tax Act, 2025.

You may note that the Board of your Company has fixed record date as **July 24, 2026** for the purposes determining entitlement of the Members to the Final Dividend for the financial year 2025-26. You are requested to submit the above said documents and details as applicable by email to the Company at tds.dividend@advancedenzymes.com **on or before Monday July 20, 2026.** No communication on the tax rate, tax deduction / determination shall be entertained by the Company **after July 20, 2026.**

We request you to kindly take note accordingly.

Annexure - II

Information to be provided under sub-rule (2) of rule 217 of Income-tax Rules, 2026:

I ____________(Person signing this form) in the capacity of ____________ (designation of the person signing the form) do provide the following information, relevant to the Tax year 2026-2027 in my case/in the case of............................... for the purposes of sub-rule (2) of rule 217 (Relaxation from deduction of tax at higher rate under section 397(2)) —

SI. No	*Nature of information*	:	*Details#*
(*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

Annexure - III

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.

(ON THE LETTER HEAD OF SHAREHOLDER)

Date:
Advanced Enzyme Technologies Limited
Sun Magnetica, 5th Floor,
Near LIC Service Road, Louiswadi,
Thane West - 400604

Dear Sir/Madam,

Re: Declaration provided to Advanced Enzyme Technologies Limited ("The Company") for claiming the tax treaty benefits for the Tax Year 2026-27 (ending on March 31, 2027).

Declaration

This is to confirm that,

- [NAME OF SHAREHOLDER] is a tax resident of [COUNTRY OF RESIDENCE] as per the provisions of the Agreement for Avoidance of Double Taxation and Prevention of Fiscal Evasion between India and [COUNTRY OF RESIDENCE] (the "India-[COUNTRY OF RESIDENCE] DTAA");

- [NAME OF SHAREHOLDER] will continue to maintain the 'tax resident' status in *his/her/its respective Country for the application of the provisions of the India-[COUNTRY OF RESIDENCE] DTAA, during the Tax Year 2026-27;

- [NAME OF SHAREHOLDER] is eligible to claim the benefits under the provisions of India-[COUNTRY OF RESIDENCE] DTAA;

- The claim of benefits by [NAME OF SHAREHOLDER] is not impaired in any way;

- [NAME OF THE SHAREHOLDER] is the beneficial owner of [NO OF SHARES] shares held in the Company as per folio _________________/ demat account ______________(if shares are held under different Folio No., give separate details for all). Further, [NAME OF THE SHAREHOLDER] is the beneficial owner of dividend receivable from the Company in relation to aforementioned shares;

- [NAME OF THE SHAREHOLDER] does not have any taxable presence, fixed base or permanent establishment in India as per the provisions of the India- [COUNTRY OF RESIDENCE] DTAA during the Tax Year 2026-27; and

- [NAME OF THE SHAREHOLDER] will inform immediately the Company if there is a change in the status.

*I/We hereby confirm that the declarations made above are complete, true and bona fide. This declaration is issued to the Company to enable them to decide upon the withholding tax applicable on the dividend income receivable by [NAME OF SHAREHOLDER].

Yours faithfully,

For [NAME OF SHAREHOLDER]

Authorized Signatory [Name/designation]

Email address: [Please insert]

Contact Number: [Please insert]

Contact address: [Please insert]