

Annexure 3

(On the letter head of the non-resident shareholder)

Date: <<Please fill>>

Century Enka Limited

**Plot no. 72 & 72-A, MIDC Bhosari, Pune,
Maharashtra - 411 026**

Sub: Self declaration for Indian Tax Year (TY) 2026-27 with respect to availment of tax treaty benefits in relation to receipt of dividend income

Ref: PAN – << Please fill, if any>>

Folio Number / DP ID / Client ID – << Please provide all the account details>>

With reference to the captioned subject and in relation to the appropriate deduction of taxes on the dividend payable to me / us by Century Enka Limited ("the Company"), I / We hereby declare as under:

- a) I / We, having status of << **mention status i.e. Individual/Company/ Firm/ FII / FPI etc**>>.
- b) I / We, << **full name of the shareholder**>>, having Permanent Account Number (PAN) under the Indian Income Tax Act, 2025 ("the Act") << **mention PAN**>>, and holding << **mention number of shares held**>> number of shares of the Company as on the record date. I / We am / are a tax resident of << **country name**>>. A copy of the tax residency certificate valid for the period 1st April, 2026 to 31st March, 2027, is attached herewith.

OR

I / We, << **full name of the shareholder**>>, do not have Permanent Account Number (PAN) and not required to have PAN under the Indian Income Tax Act, 2025 ("the Act"), and holding << **mention number of shares held**>> number of shares of the Company as on the record date. I / We am / are a tax resident of << **country name**>>. A copy of the tax residency certificate valid for the period 1st April, 2026 to 31st March, 2027, is attached herewith.

(please strike-off the one which is not applicable, based on your residential status in India)

- c) I / We am / are tax resident of the << **country name**>> as defined under Article no. << >> of the tax treaty between India and (**country name of 'the applicable tax treaty'**). I / We confirm that I/We are entitled to claim the benefits under the Tax 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 on Benefits Provision ("SLOB") period of holding of equity shares, other condition(s) as and if applicable. We specifically confirm that my affairs / 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.
- d) I / We do not have any Permanent Establishment ("PE") or fixed base in India as construed under relevant Articles of the applicable tax treaty nor do we have any PE or business connection in India as construed under the relevant provisions of the Act.

OR

I /We have PE or fixed base in India as construed under relevant Articles of the applicable tax treaty but the dividend income receivable by me/us from investment in the shares of Century Enka is not effectively connected to said permanent establishment in India.

OR

I /We have PE or fixed base in India as construed under relevant Articles of the applicable tax treaty and dividend income receivable by me/us from investment in the shares of Century Enka is effectively connected to said permanent establishment in India.

(out of the three paras above two paras have to be deleted by shareholders based on their status in India)

- e) As required to claim the benefits of the lower tax rate under the applicable tax treaty in relation to the dividend income to be received by me / us from the Company, I / We specifically confirm that I /We am/ are the beneficial owner of the above referred equity shares of the Company and the dividend income receivable from the Company in relation to the said shares.
- f) 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.
- g) 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 180, 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.
- h) I/ We further declare that my/ our claim for relief under the tax treaty is not restricted by application of Limitation of Benefit clause of the applicable tax treaty, if any, thereunder.
- i) 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.
- j) I/ We further indemnify the Company for any consequences arising out of any acts of commission or omission initiated by the Company by relying on my/ our above averment.
- k) I/ We hereby confirm that the above declaration should be applicable for all the equity shares held in the Company under PAN/ accounts declared in the form.

This declaration is valid for the period 1st April, 2026 to 31st March, 2027

<< Entity Name/ name of shareholder >>

(Authorised signatory* / Signature)

Place:

Name:

Date:

Designation:

Email address:

Contact number:

Tax Identification number:

#Kindly strikethrough whichever is not applicable

(*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)

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.