

Annexure 1

DECLARATION FOR RESIDENT SHAREHOLDER

Date: xxxxxxxx

To,
Aries Agro Limited,

Subject: Declaration regarding Category and Beneficial Ownership of shares

Ref: PAN - _____ (Mention PAN of Shareholder)

Folio Number / DP ID/ Client ID - _____ (Mention all account details)

With reference to the captioned subject regarding deduction of tax at source (TDS) on the amount of dividend payable to me / us by Aries Agro 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 2026-March 2027 (Indian Fiscal Year).

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

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We are an **Insurance Company** as defined under section 2(7A) of the Insurance Act, 1938 and a beneficial owner of shares held in the Company. TDS is not required to be deducted on the amount of dividend payable to us during the Tax Year 2026-27 as per section 393(4) (Table: Sl. No. 10) of the Income-tax Act, 2025 (the Act). We are enclosing self-attested copy of certificate of registration with IRDAI/LIC/GIC as applicable along with self-attested copy of PAN Card.

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We are a **Mutual Fund** specified in Section 11 - [Schedule VII](#) (Table: Sl. No. 20 or 21) of the Act and a beneficial owner of shares held in the Company. TDS is not required to be deducted on the amount of dividend payable to us during the TY 2026-27 as per section 393(5)(d) of the Act. We are enclosing self-attested copy of certificate of registration of Mutual Fund with SEBI or a certificate indicating Mutual Fund is set up by public sector bank / public financial institution / authorized by RBI and notified by the Central Government, as the case may be, along with self-attested copy of PAN Card.

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We are a **Category I or Category II Alternative Investment fund** established in India and registered with the Securities and Exchange Board of India or regulated under the International Financial Services Centres Authority (Fund Management) Regulations, 2022 made under the International Financial Services Centres Authority Act, 2019. Our dividend income is not chargeable to tax under the head 'Profits and Gains from Business or Profession' for the TY 2026-27 and qualifies for exemption under Section 11 - Schedule V (Table: Sl. No. 1). As per Notification No.51/2015

On the letterhead of shareholder

dated June 25, 2015 issued by the Central Board of Direct Taxes, TDS is not required to be deducted on the amount of dividend payable to us during the TY 2026-27. We are enclosing self-attested copy of PAN card and registration certificate of the AIF.

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We are a **New Pension System Trust** established in India under the provisions of the Indian Trusts Act, 1882. Our income is exempt from tax under Section 11 - [Schedule VII](#) (Table: Sl. No. 41) of the Act and no tax is required to be deducted under section 393(9) of the Act. We are enclosing self-attested copy of PAN card and registration certificate.

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We are a **Corporation established by or under a Central Act** and no tax is required to be deducted under section 393(5)(c) of the Act on the amount of dividend payable to us during the TY 2026-27. We are enclosing self-attested copy of documentary evidence supporting the exemption along with copy of PAN card.

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We are an **institution** covered by clause _____ of paragraph 4 of Circular No.18/2017 dated May 29, 2017 issued by the Central Board of Direct Taxes and our income is unconditionally exempt from income tax and we are also not statutorily required to file an income tax return for the TY 2026-27. Therefore, TDS is not required to be deducted on the amount of dividend payable to us during the TY 2026-27. We are enclosing self-attested copy of documentary evidence supporting the exemption along with copy of PAN card.

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Other category – TDS is not required to be deducted on the amount of dividend payable to us during the TY 2026-27 as per _____ (*specify reason for non-applicability of TDS under section 393*). We are enclosing self-attested copy of documentary evidence in support of no applicability of TDS on the amount of dividend payable to us along with self-attested copy of PAN card.

3. I/We hereby confirm that the above declaration is applicable to all DP ID and client ID linked with PAN _____
4. I/ We further undertake to indemnify the Company for any tax liability (including interest and penalty) that may arise on the Company in future on account of non-deduction / short-deduction of tax at source based on above declaration/documents furnished by me/us.

Thanking you.

Yours faithfully,

For _____ (Name of the Shareholder)

Authorized Signatory Name:

Designation:

Contact No:

Notes: *Kindly strikethrough whichever is not applicable*