

## COMMUNICATION TO THE MEMBERS ON TDS APPLICABLE ON DIVIDEND FOR THE FY 2020-21

Dear Shareholders,

We are pleased to inform you that the Board of Directors of Whirlpool of India Limited (the "Company") at its meeting held on 15<sup>th</sup> June, 2021, has recommended a dividend of Rs. 5 /- (i.e. 50%) per equity share of the face value of Rs. 10/- each fully paid-up for the Financial Year 2020-21, subject to the approval of members of the Company at the ensuing Annual General Meeting ("AGM") of the Company to be held on 17<sup>th</sup> August, 2021, which will be paid to members within thirty days of declaration. The Register of Members and Share Transfer Books of the Company will remain closed from Monday, 02<sup>nd</sup> August, 2021 to Saturday, 07<sup>th</sup> August, 2021 (both days inclusive) ("Book closure") for determining the Members of the Company for the purpose of AGM and payment of dividend (subject to approval of the shareholders at the AGM). The Company shall also in due course be dispatching the Annual Reports for the financial year 2020-21.

Due to the challenging times of COVID-19, the Ministry of Corporate Affairs has permitted electronic communications to members at their registered email addresses including dispatch of Annual reports. Also, updating bank details will enable us to timely credit your dividend, if approved by the shareholders at the ensuing AGM, directly into your bank account and prompt receipt of the same by you. The Company, therefore, urges its members who have not registered/updated their details with the Company/Depositories to do so forthwith in order to receive all communications swiftly without any disruption.

The members are further advised to update their PAN before Book closure:

- **If shares are held in demat mode:** with the Depository Participant
- **If shares are held in physical mode:** with the Registrar & Transfer Agent (RTA) of the Company i.e. Link Intime India Private Limited.

The links for completion/updation of your details can be accessed at **Annexure -A**.

Further, in accordance with the provisions of the Income-tax Act, 1961 ("IT Act"), as amended from time to time, read with the provisions of the Finance Act, 2020, with effect from 01<sup>st</sup> April, 2020, dividend declared and paid by the Company is taxable in the hands of its members and the Company is required to deduct tax at source ("TDS") from dividend paid to the members at the applicable rates. However, no TDS shall be deducted on the dividend payable to a resident individual if the total dividend to be received for the FY 2020-21 does not exceed INR 5,000/-.

TDS rate may vary depending on the residential status of the member and the documents submitted to the Company in accordance with the provisions of the IT Act (including amendments and new provisions as may be issued by CBDT, Ministry of Finance from time to time). The TDS rates

applicable for various categories of members along with required documents are provided in **Annexure- B**.

Members are requested to please submit the required documents (duly completed, signed and scanned) as per your category at the link mentioned in **Annexure -A** at the earliest and before 01<sup>st</sup> August, 2021. To ensure that TDS determination is done appropriately, request members to please submit all required documents and declarations at the given link only and documents (if any) sent to any other email address will not be considered. Please note that the documents sent by any body corporate (companies/firms/foreign institutional investors etc) should be on their letterhead. Please note that your details mentioned in **Annexure-C** available with the Company before the Book Closure in the Register of Members/Register of Beneficial Ownership will be relied upon, for the purpose of complying with the applicable provisions of IT Act.

Members may note that in case the tax on the said dividend is deducted at a higher rate in the absence of receipt, or insufficiency of the aforementioned details / documents from the members till close of business hours on 01<sup>st</sup> August, 2021, an option will be available to the members to file the return of income as per the Act and claim an appropriate refund, if eligible.

The Company shall be sending the TDS certificate in respect of tax deducted to its members after payment of dividend in due course. Alternatively, the members can also check Form 26AS from their e-filing accounts at <https://incometaxindiaefiling.gov.in>.

In the event of any income tax demand (including interest, penalty etc) arising from any misrepresentation, inaccuracy or omission of information provided/to be provided by the member, such member(s) will be responsible to indemnify the Company and also, provide the Company with all information/documents and cooperation in any appellate proceedings.

**TDS to be deducted at higher rate in case Income Tax Return is not filed:**

We would also like to mention that the Finance Act, 2021, has inter-alia inserted the provisions of Section 206AB of the IT Act with effect from 01<sup>st</sup> July, 2021. Pursuant to the provisions of Section 206AB of the IT Act, the Company is required to deduct tax at higher of the following rates from amount paid/ credited to 'specified person':

- i. At twice the rate specified in the relevant provision of the Act; or
- ii. At twice the rates or rates in force; or
- iii. At the rate of 5%

The 'specified person' defined in the said section means a person who has:

- a. **not filed return of income for 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 has expired; and
- b. subjected to **tax deduction and collection at source in aggregate amounting to INR 50,000 or more in each of such two immediate previous years.**

However, the non-resident members who do not have the permanent establishment in India are excluded from the scope of a specified person.

Accordingly, for deduction of TDS at the rate of 10%, the members have to ensure that their Income Tax Returns (ITRs) for the last two years have been filed. In this regard, the members are informed that in terms of Circular No. 11 of 2021 issued by Ministry of Finance, a functionality "**Compliance Check for section 206AB and 206CCA**" ("**functionality**") has been introduced for deductors to verify the status of ITRs from PAN of deductee. Therefore, the Company will be verifying the status of ITRs of its members through this functionality and will be deducting TDS accordingly.

**Please note that the Company in its sole discretion reserves the right to call for any further information and/or to apply domestic law/DTAA for TDS.** Any queries in this regard should be addressed to our RTA at their email address: [delhi@linkintime.co.in](mailto:delhi@linkintime.co.in).

We request your cooperation and wish for your health and wellbeing.

Yours faithfully,

Sd/-

**Roopali Singh**

**Company Secretary**

***Disclaimer: This communication is not to be treated as advice from the Company or its affiliates or RTA i.e. Link Intime India Private Limited. Members should obtain tax advice related to their tax matters from a tax professional.***

Please note that this communication is applicable only if members are eligible to receive dividend.

## Annexure- A

### Weblinks for updation and submission of documents and details

For updation/completion of below details (KYC): <ul style="list-style-type: none"><li>- residential email addresses</li><li>- Phone No.</li><li>- Permanent Account Number (PAN)</li><li>- Bank account details etc.</li></ul>	<a href="#">click here.</a>
<ul style="list-style-type: none"><li>- For submission of documents for claiming TDS exemption</li></ul>	<a href="#">Click here</a>

**Annexure -B**

**Applicability of TDS rates and requirement of documents**

**A. RESIDENT MEMBERS:**

<b>Category of member</b>	<b>TDS rate</b>	<b>Exemption applicability/ Documentation requirement</b>
Any resident member	10%	<p>If PAN is registered with the Company or valid PAN. No deduction of taxes in the following cases -</p> <ol style="list-style-type: none"> <li>1. If dividend income to a resident Individual member during FY 2021-22 does not exceed INR 5,000/- from the Company,</li> <li>2. If the member is exempted from TDS provisions through any circular or notification and provides an attested copy of the PAN along with the documentary evidence in relation to the same.</li> </ol>
Resident individuals submitting Form 15G/ 15H	NIL	<p>Members providing Form 15G (applicable to individuals below 60 years) / Form 15H (applicable to an Individual above the age of 60 years) - on fulfilment of prescribed conditions along with self attested copy of PAN card. <i>(forms enclosed for your reference)</i></p>
Insurance Companies: Public & Other Insurance Companies	NIL	<p>a declaration that it has a full beneficial interest with respect to the shares owned by it along with PAN and a self-attested copy of a valid IRDAI registration certificate also needs to be submitted.</p>
Corporation established	NIL	<p>Self-declaration specifying the</p>

by or under a Central Act which is, under any law for the time being in force, exempt from income-tax on its income:		specific Central Act under which such corporation is established and that its income is exempt under the provisions of IT Act along with a self-attested copy of the PAN card and registration certificate
Mutual Funds	NIL	Self-declaration that not covered under Section 10 (23D) of the IT Act along with a self-attested copy of PAN card and copy of SEBI registration certificate
Alternate Investment Fund established or incorporated in India	NIL	Self declaration that its income is exempt under Section 10 (23FBA) of the IT Act and governed by SEBI regulations as Category I or Category II AIF along with a self-attested copy of the PAN card and SEBI registration certificate.
Other resident members without registration of PAN or having Invalid PAN	20%	Update the PAN if not already done with depositaries (in case of shares held in Demat mode) and with the Company's RTA (in case of shares held in physical mode).

***Please note the following:***

- a) Recording of the valid Permanent Account Number (PAN) for the registered Folio/DP Id-Client Id is mandatory. In absence of a valid PAN, the tax will be deducted at a higher rate of 20% as per Section 206AA of the Act.
- b) Members holding shares under multiple accounts under different status/category with single PAN, may note that, higher of the tax as applicable to the status in which shares held under a PAN will be considered on their entire holding in different accounts
- c) Members are requested to ensure Aadhar number is linked with PAN, as per the timelines prescribed. In case of failure of linking Aadhar with PAN within the prescribed timelines, PAN shall be considered inoperative / invalid and, in such scenario too, tax shall be deducted at higher rate of 20%.

**B. NON-RESIDENT MEMBERS:**

Category of member	TDS rate	Exemption applicability/ Documentation requirement
Any Non-resident member, Foreign Institutional Investors, Foreign Portfolio Investors (FII, FPI)	20%/Tax Treaty rate whichever is lower (increased by surcharge and cess wherever applicable)	<p>Non-resident members may opt for tax rate under the Double Taxation Avoidance Agreement ("Tax Treaty"). The Tax Treaty rate shall be applied for TDS on submission of the following documents to the Company:</p> <ol style="list-style-type: none"><li>1. Self-attested copy of Tax Residency Certificate (TRC) (of FY 2021-22 or calendar year 2021), valid as on the AGM date obtained from the tax authorities of the country of which the member is resident.</li><li>2. Self-declaration in Form 10F (<i>enclosed</i>).</li><li>3. Self-declaration (<i>format enclosed</i>) confirming not having a Permanent Establishment in India and eligibility to Tax Treaty benefit (of FY 2021-22 or calendar year 2021)</li></ol> <p>TDS shall be recovered at 20% (plus applicable surcharge and cess) if any of the above-mentioned documents are not provided. Further, please provide a copy of the PAN Card, if registered with the Indian tax authorities.</p> <p>The Company is not obligated to apply the Tax Treaty rates at the time of tax deduction/withholding on dividend amounts. Application of Tax Treaty rate shall depend</p>

		upon the completeness of the documents submitted by the non-resident member and are in accordance with the provisions of the IT Act.
Submitting Order under section 197 of the Act	Rate provided in the Order	Lower/NIL withholding tax certificate obtained from Income Tax authorities.
Non-resident member who is a tax resident of any country or territory notified as a notified jurisdictional area under Section 94A(1) of The IT Act or whose country of residence is not notified	30% or at the rate specified in the relevant provision of the Income-tax Act, 1961 or at the rates in force, whichever is higher, from the dividend payable to such member in accordance with Section 94A of the Income Tax Act, 1961	

***Please note the following:***

The members holding shares under multiple accounts under different status/category and single PAN, may note that, higher of the tax as applicable to the status in which shares held under a PAN will be considered on their entire holding in different accounts.



## **Annexure-C**

### **Details to be considered as available with the Company**

- Valid Permanent Account Number (PAN).
- Residential status as per the Act i.e. Resident or Non-Resident for FY 2021-22
- Category of the Member:
  - i. Mutual Fund
  - ii. Insurance Company
  - iii. Alternate Investment Fund (AIF) Category I and II
  - iv. AIF Category III
  - v. Government (Central/State Government)
  - vi. Foreign Portfolio Investor (FPI) /Foreign Institutional Investor (FII): Foreign Company
  - vii. FPI/FII: Others (being Individual, Firm, Trust, AJP, etc.)
  - viii. Individual
  - ix. Hindu Undivided Family (HUF)
  - x. Firm
  - xi. Limited Liability Partnership (LLP)
  - xii. Association of Persons (AOP), Body of individuals (BOI) or Artificial Juridical Person (AJP)
  - xiii. Trust
  - xiv. Domestic company
  - xv. Foreign company.
- Email Address.
- Address.

# INCOME-TAX RULES, 1962

## FORM 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 <sup>1</sup>		
3. Status <sup>2</sup>	4. Previous year(P.Y.) <sup>3</sup> (for which declaration is being made)		5. Residential Status <sup>4</sup>	
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 tax under the Income-tax Act, 1961 <sup>5</sup> :			Yes      No <input type="checkbox"/> <input type="checkbox"/>
	(b) If yes, latest assessment year for which assessed			
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 <sup>6</sup>		
18. Details of Form No. 15G other than this form filed during the previous year, if any <sup>7</sup>				
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. <sup>8</sup>	Nature of income	Section under which tax is deductible	Amount of income

.....  
*Signature of the Declarant*<sup>9</sup>

#### **Declaration/Verification**<sup>10</sup>

\*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 column 16 \*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 chargeable to income-tax.

Place: .....

Date: .....

.....  
*Signature of the Declarant*<sup>9</sup>

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. <sup>11</sup>	
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 <sup>12</sup>
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.

<sup>1</sup>As 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).

<sup>2</sup>Declaration can be furnished by an individual under section 197A(1) and a person (other than a company or a firm) under section 197A(1A).

<sup>3</sup>The financial year to which the income pertains.

<sup>4</sup>Please mention the residential status as per the provisions of section 6 of the Income-tax Act, 1961.

<sup>5</sup>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.

<sup>6</sup>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.

<sup>7</sup>In 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 along with the aggregate amount of income for which said declaration(s) have been filed.

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

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

<sup>10</sup>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 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.

<sup>11</sup>The 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 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.15H during the same quarter, please allot separate series of serial number for Form No.15G and Form No.15H.

<sup>12</sup>The 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.

**<sup>1</sup>FORM 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 <sup>1</sup>		3. Date of Birth <sup>2</sup> (DD/MM/YYYY)	
4. Previous year(P.Y.) <sup>3</sup> (for which declaration is being made)		5. Flat/Door/Block No.		6. Name of Premises	
7. Road/Street/Lane		8. Area/Locality		9. Town/City/District	
				10. State	
11. PIN	12. Email		13. Telephone No. (with STD Code) and Mobile No.		
14 (a) Whether assessed to tax <sup>4</sup> :				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 <sup>5</sup>					
17. Details of Form No.15H other than this form filed for the previous year, if any <sup>6</sup>					
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. <sup>7</sup>	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. 20-11-1990, 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. 9-6-2003, IT (Fourteenth Amdt.) Rules, 2003, w.e.f. 1-8-2003 and IT (Second Amdt.) Rules, 2013, w.e.f. 19-2-2013.

***Declaration/Verification***<sup>8</sup>

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*

## 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. <sup>9</sup>	
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 <sup>10</sup>	
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.

1. 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.
2. 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.
3. The financial year to which the income pertains.
4. 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.
5. 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.
6. 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.
7. Mention the distinctive number of shares, account number of term deposit, recurring deposit, National Savings Schemes, life insurance policy number, employee code, etc.
8. 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 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.

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.

<sup>1</sup>**[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.]**

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



**FORM NO. 10F**

[See sub-rule (1) of rule 21AB]

**Information to be provided under sub-section (5) of section 90 or sub-section (5) of section 90A of the Income-tax Act, 1961**

I, ..... \*son/daughter of Shri..... in the capacity of ..... (designation) do provide the following information, relevant to the previous year..... \*in my case/in the case of..... for the purposes of sub-section (5) of \*section 90/section 90A:—

<i>Sl.No</i>	<i>Nature of information</i>	<i>:</i>	<i>Details #</i>
(i)	Status (individual, company, firm etc.) of the assessee	:	
(ii)	Permanent Account Number or Aadhaar Number of the assessee if allotted	:	
(iii)	Nationality (in the case of an individual) or Country or specified territory of incorporation or registration (in the case of others)	:	
(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	:	
(v)	Period for which the residential status as mentioned in the certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A is applicable	:	
(vi)	Address of the assessee in the country or territory outside India during the period for which the certificate, mentioned in (v) above, is applicable	:	

2. I have obtained a certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A from the Government of ..... (name of country or specified territory outside India)

Signature: .....

Name: .....

Address: .....

Permanent Account Number or Aadhaar Number .....

### Verification

I ..... do hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated.

Verified today the ..... day of.....

.....  
Signature of the person providing the information

Place: .....

#### Notes :

1. \*Delete whichever is not applicable.
2. #Write N.A. if the relevant information forms part of the certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A.

On the letterhead of the body corporate

Date:

To

Whirlpool of India Limited  
Gurgaon

Subject: Declaration regarding Tax Residency and Beneficial Ownership of shares

Ref: PAN (if available) – Mention PAN of Member

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 WHIRLPOOL OF INDIA LIMITED (the Company), I / We hereby declare as under:

1. I / We, Full name of the member \_\_\_\_\_, 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 2021-March 2022 (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), period of holding of shares etc. as applicable.
4. I/We hereby furnish a copy of valid Tax Residency Certificate dated \_\_\_\_\_ having Tax Identification number \_\_\_\_\_ issued by \_\_\_\_\_ along with a copy of Form 10F duly filled and signed for the period April 2021-March 2022.
5. Our Indian Permanent Account Number \_\_\_/We do not have a PAN allotted to us by Indian income-tax authorities, ~~whichever is not applicable~~. In case, PAN is not available, I/We confirm the following details as (a) name, (b) email id, (c) contact number, (d) address in residency country, (e) tax residency certificate from the Government of that country or specified territory (f) Tax Identification Number of the residency country.
6. I/We further declare that I/we do not have and will not have any taxable presence, business connection, fixed base or Permanent Establishment in India as per the said tax treaty during the period April 2021 – March 2022. I/We confirm that we do not/ will not have our Place of Effective Management in India during the period 1st April 2021 to 31st March 2022.
7. I/ We further indemnify the Company for any consequences (including loss / tax cost) arising out of any acts of commission or omission initiated by the Company by relying on my/ our above averment.

On the letterhead of the body corporate

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 members 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 member

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*

Date:

To  
Whirlpool of India Limited

.....

.....

India.

**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 **Whirlpool of India Limited** (the Company), I / We hereby declare as under:

1. 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 2021-March 2022 (Indian Fiscal Year).

2. We hereby declare that (Select Applicable)

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 **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.

We are specified person <<mention category of person mentioned by provision>> in terms of section 10(\_\_\_\_) and are the beneficial owner of the equity share(s) held in the Company; and our income is exempt under Section 10(\_\_\_\_) of the Act and we are submitting self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN card.



We are **(Recognised Provident Fund/Approved Superannuation Fund/Approved Gratuity Fund/National Pension Scheme / any other entity entitled to exemption from TDS)** and are the beneficial owner of the share/shares held in the Company; and are exempted from TDS deduction under **(Please specify the relevant Section/Rules giving exemption under the Income Tax Act)**; and we are submitting self-attested copy of the documentary evidence supporting the exemption status (e.g. relevant copy of registration, notification, order, etc.) along with self-attested copy of PAN card.

3. 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.
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.

Thanking you.

Yours faithfully,

For Name of the shareholder

<<insert signature>>

Authorized Signatory -

## DECLARATION

### Under Rule 37BA(2) of the Income-tax Rules, 1962

Date:

To  
**Whirlpool of India Limited**  
.....  
.....  
India.

Dear Sir,

In accordance with the Rule 37BA(2) of the Income-tax Rules, 1962 on credit for tax deducted at source, in cases where under any provisions of the Income-tax Act, 1961, the whole or part of the income on which tax deducted at source is assessable in the hands of a person other than the deductee, credit for whole or any part of the tax deducted at source, shall be given to the other person and not to the deductee, provided the deductee files a declaration with the deductor.

Accordingly, I, \_\_\_\_\_, Compliance Officer of \_\_\_\_\_, Member of Stock Exchange and Register with SEBI as Member having registered office at \_\_\_\_\_, hereby declare as follows:

1. \_\_\_\_\_ having Income Tax PAN \_\_\_\_\_ are holding \_\_\_\_\_ **shares** of Whirlpool of India Limited as on the record date i.e., <<>>.
2. The shares received by us in Pool Account (**Client Unpaid Securities Account**) are held by us in the Demat account, the details of which is as under:

Demat Account	DP Name	DP ID	Client ID	Sub Type of Demat Account
NSDL/ CDSL				CM - Pool Account

#### **REASONS FOR GIVING CREDIT TO BENEFICIARY SHAREHOLDERS OF MARGIN ACCOUNT –**

3. The \_\_\_\_\_ equity shares of Whirlpool of India Limited are held by \_\_\_\_\_, a SEBI Register Member and having SEBI Registration No **INZ** \_\_\_\_\_ under separate Client Unpaid Securities Accounts (CUSA) as per Exchange / SEBI Circular as clients have not paid for the purchases of shares.
4. For the transactions entered before the book closure, the shares are held by \_\_\_\_\_ in their CUSA Account mentioned above and these shares will be subsequently transferred to the beneficiary members by \_\_\_\_\_.
5. As \_\_\_\_\_ is not the beneficial owner of the shares held by us in Demat Account, dividend income which will be received by us, would be transferred to the beneficiary shareholders and accordingly the respective beneficiary shareholders will be reporting this dividend income in their Income-tax Return of Income for AY 2022-23.

6. It is hereby requested to the Company to provide the credit of tax deducted at source on the dividend payouts by the Company, to the list of shareholders enclosed as **Appendix A**.

We hereby confirm that the above information is true to the best of our knowledge and belief. In case of any change in the facts stated above, we will inform the Company immediately.

I, \_\_\_\_\_, **Compliance Officer of**  
\_\_\_\_\_, Member of Stock Exchange  
undertakes to provide any further documentation or information as the Company may request.

Any liability arising on account of misrepresentation of facts by us in the above declaration would be indemnified by us.

**For** \_\_\_\_\_

Signature  
(Name)  
**Compliance Officer**  
**Date:**  
**Place: Mumbai**

Notes:The Company will consider the information as available with the depositories (NSDL/CDSL) or by the Registrar and Share Transfer Agent as on the record date. We request you to kindly verify the correctness of the records and for any changes to update the same with your depository participant (if you hold shares in dematerialized mode) or the Registrar and Share Transfer Agent (if you hold shares in physical mode). In case of mismatch of any data as declared above with the Depositories/Registrar & Share Transfer Agent, the company will not consider the above declaration for further processing.



