



Syrma SGS Technology Limited

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COMMUNICATION TO THE SHAREHOLDERS

We are pleased to inform you that the Board of Directors at its Meeting held on May 18, 2023, had recommended a dividend of Rs.1.5 per Equity Share of the face value of Rs.10 per Equity Share for the financial year ending on March 31, 2023, subject to the approval of the shareholders at the ensuing 19th Annual General Meeting to be held on Friday, September 08, 2023. The said Final Dividend will be payable to those members whose names appear in the Register of Members/ list of Beneficial Owners as provided by the Depositories i.e. National Securities Depository Limited (NSDL) and Central Depository Services (India) Ltd (CDSL) as on Friday, September 01, 2023 (Record date fixed for dividend payment), post approval of the shareholders at the ensuing Annual General Meeting ("AGM") of the Company to be held on Friday, September 08, 2023.

A. TAX DEDUCTION AT SOURCE (TDS) ON DIVIDEND

1. As you are aware, the Income Tax Act, 1961, requires that dividends paid or distributed by a Company be taxable in the hands of the shareholders and the Company is required to deduct tax at source at the time of making payment of the said dividend, as applicable.
2. The TDS rate may vary depending on the residential status of the shareholder and the documents are to be submitted in accordance with the provisions of the said Acts. The process of submission is given hereunder. The TDS provisions for various shareholder categories along with the required documents are summarised in Tables I and II below:

Table I: Resident Shareholders:

Sr. No.	Category of shareholder	Tax Deduction Rate	Exemption applicability/Documentation requirement
1.	Any Resident shareholder who has provided his/her valid Income Tax Permanent Account Number (PAN) duly linked with Aadhaar and to whom dividend payable is more than Rs.5,000 in FY 2023-24.	10%	<p><u>Shares held in the DEMAT mode:</u> Please ensure you have updated your correct Income tax PAN details, if not already done with your Depository Participant (DP) and with the Depository/ies.</p> <p><u>Shares held in the PHYSICAL mode:</u> Please ensure you have updated your correct Income tax PAN details with the Company's Registrar and Transfer Agent, Link Intime India Pvt. Ltd.</p> <p><u>No deduction of taxes in the following cases:</u></p> <ol style="list-style-type: none">i. If dividend income of a resident Individual shareholder during FY 2023-24 does not exceed INR 5,000/-.ii. If the shareholder is exempted from the TDS provisions through any circular or notification and provides the

			documentary evidence thereof along with a self-attested copy of the PAN.
2.	Other Resident Individual Shareholders without PAN or with an Invalid PAN	20%	None
3.	Shareholders submitting Form 15G/ Form 15H	NIL	Eligible Shareholder providing Form 15G (applicable to an Individual below the age of 60 years)/Form 15H (applicable to an Individual of the age of 60 years and above)- on fulfilment of the prescribed conditions. Please refer the links given at the end of this email.
4.	Order under Section 197 of the Act	Rate provided in the order	Lower/NIL withholding tax certificate obtained from the Income Tax authorities. Tax will be deducted at the rate specified in the said certificate, subject to furnishing a self-attested copy of the same. The certificate should be valid for the financial year 2023-24 and should cover the dividend income.
5.	Insurance Companies: Public & Other Insurance Companies	NIL	Documentary evidence to the effect that the provisions of section 194 of the Act are not applicable. Self-declaration that it has full beneficial interest with respect to shares owned, along with self-attested copy of PAN card and registration certificate.
6.	Corporation established by or under a Central Act which is, under any law for the time being in force, exempt from Income Tax on its income	NIL	Documentary evidence to the effect that the payee is covered under section 196 of the Act.
7.	Mutual Funds	NIL	Documentary evidence to the effect that the payee is covered under section 196 of the Act. A Self-declaration that its income is exempt under section 10(23D) of the Act along with self-attested copy of PAN card and registration certificate should be provided.
8.	Alternative Investment Fund	NIL	Documentary evidence to the effect that the payee is covered by Notification No. 51/2015 dated June 25, 2015. Self-declaration that its income is exempt under section 10(23FBA) of the Act and they are established as Category I or Category II AIF under the SEBI regulations along with self-attested copy of the PAN card and registration certificate should be provided.
9.	New Pension System Trust governed by Section 10(44) [Sub section 1E to Section 197A]	NIL	Self-declaration that they are governed by the provisions of section 10(44) [Sub section 1E to Section 197A] of the Act along with self-attested copy of PAN card and registration certificate should be provided.

Please note that:

- i. **Registration of the valid Income Tax Permanent Account Number (PAN) with the Depository Participant and the Depository/ies, if shares are held in the DEMAT mode, and with the Company's RTA, if shares are held in the PHYSICAL mode is mandatory. In absence of a valid PAN, tax will be deducted at the higher rate of 20% as per Section 206AA of the Act.**
- ii. **Shareholders 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.**

- iii. **The Resident Non-Individual Members such as Insurance companies, Mutual Funds, Alternative Investment Fund (AIF) and other domestic financial institutions established in India and Non-Resident Non-Individual Members such as Foreign Portfolio Investors may submit the relevant forms, declarations and documents through their respective custodians who are registered with NSDL for tax services, on or before the aforesaid timelines.**

Table II: Non-Resident Shareholders:

Sr. No.	Category of shareholder	Tax Deduction Rate	Exemption applicability/Documentation requirement
1.	Any Non-Resident Shareholder	20% (plus applicable surcharge and cess) or Tax Treaty rate whichever is lower.	<p>Non-resident shareholders may opt for tax rate under Double Taxation Avoidance Agreement ("Tax Treaty"). The Tax Treaty rate shall be applied for tax deduction at source on submission of the following documents to the Company's RTA:</p> <ol style="list-style-type: none"> Self-attested copy of Income tax PAN Card, if any, allotted by the Indian authorities. Self-attested copy of Tax Residency Certificate (TRC) valid for the financial year 2023-24 obtained from the tax authorities of the country of which the shareholder is resident. Self-declaration in Form 10F – format available on the link given at the end of this email. Self-declaration confirming not having a Permanent Establishment in India and eligibility to claim Tax Treaty benefit – format available on the link given at the end of this email. <p>TDS shall be recovered at 20% (plus applicable surcharge and cess) if any of the above-mentioned documents are not provided. 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 upon the completeness of the documents submitted by the non-resident shareholder in accordance with the provisions of the Act to the Company's satisfaction.</p>
2.	Submitting Order under section 197 of the Act.	Rate provided in the Order	Lower/NIL withholding tax certificate obtained from Income Tax authorities.

Note: The Shareholders holding shares under multiple accounts under different status/ category and single PAN may note that the higher/highest of the tax applicable to the status among these will be considered on their entire holding in the said such different accounts.

- In terms of Rule 37BA of the Income Tax Rules, 1962, if dividend income on which tax has been deducted at source is assessable in the hands of a person other than the deductee, then deductee should file declaration with the Company in the manner prescribed by the said Rules on or before September 01, 2023.
- If shareholder is classified as "specified person" as per the provision of section 206AB of the Income Tax Act, tax will be deducted at the rate higher of the following:

- i. Twice the rate specified in the relevant provision of the Income-tax Act; or
- ii. Twice the rate or rates in force; or
- iii. the rate of 5%.

The Company will be relying on the information verified by the utility available on the Income Tax website.

Kindly note that the documents as mentioned in paragraph 2 (Table I and II) and paragraph 3 above are required to be submitted to the Company's Registrar at their email ID syrmadivtax@linkintime.co.in with the subject "Tax Exemption related documents" or by updating the same by visiting the weblink <https://web.linkintime.co.in/formsreg/submission-of-form-15g-15h.html> on or before **September 01, 2023**, in order to enable the Company to determine and deduct appropriate TDS/withholding tax rate. No communication/documents on the tax determination/deduction shall be considered after September 01, 2023. Please note that the decision of the Company shall be subject to its satisfaction with the proof submitted and such decision shall be final.

In case tax on dividend is deducted at a higher rate in the absence of or unsatisfactory receipt of the aforementioned details/documents, you will have the option of claiming refund of the excess tax paid at the time of filing your income tax return by consulting your tax advisor. **No claim shall lie against the Company for such taxes deducted.**

The Company/RTA will arrange to email a soft copy of the TDS certificate at the shareholders' registered email ID in due course, post payment of the said Dividend. Shareholders with a valid PAN will also be able to see the credit of TDS in Form 26AS, which can be downloaded from their e-filing account at <https://www.incometax.gov.in/iec/foportal/>.

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

B. UPDATE YOUR BANK ACCOUNT DETAILS

We once again request you to promptly submit/update your bank account details with your DP, for shares held in the demat form. Since all the shares of the Company are held in demat form ECS mandate link for the Physical shares will not apply.

C. REGISTRATION OF YOUR EMAIL ID AND MOBILE NUMBER

We take this opportunity to request you to promptly register/update your correct email id and mobile number with Link Intime at the email id syrmadivtax@linkintime.co.in or at the following link https://linkintime.co.in/emailreg/email_register.html to facilitate timely communication to you.

Yours faithfully,

For and on behalf of
Syrma SGS Technology Limited

Sd/-
Rahul N. Sinnarkar
Company Secretary & Compliance Officer
M. No.: A39709
Date: August 16, 2023

FORM NO.15G

[See section 197A (1), 197A (1A) and rule 29C]

[e-Form]

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. [Permanent Account Number or Aadhaar Number] of the Assessee ¹		
3. Status ²	4. Previous year (P.Y.) ³ (for which declaration is being made)		5. Residential Status ⁴	
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 ⁵ : Yes <input type="checkbox"/> No <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 ⁶		
18. Details of Form No.15G other than this form filed during the previous year, if any ⁷				
Total No. of Form No.15G filed		Aggregate amount of income for which Form No.15G filed		
Details of income for which the declaration is filed				
Sl. No.	Identification number of relevant investment/accounts, etc. ⁸	Nature of income	Section under which tax is deductible	Amount of income

Signature of the Declarant⁹

Declaration/Verification¹⁰

*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 31st March 2024 relevant to the assessment year 2024-2025 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 31st March, 2024 relevant to the assessment year 2024-2025 will not exceed the maximum amount which is not charge-able to income-tax.

Place:

Date:

Signature of the Declarant⁹

1. Substituted by IT (Fourteenth Amendment) Rules 2015, w.e.f. 1-10-2015. Earlier Form No.15G was inserted by the IT (Fifth Amendment) Rules, 1982, w.e.f. 21-6-1982 and later on amended by the IT (Fifth Amendment) Rules, 1989, w.e.f. 1-4-1988, IT (Fourteenth Amendment) Rules, 1990, w.e.f. 20-11-1990 and IT (Twelfth Amendment) Rules, 2002, w.e.f. 21-6-2002 and substituted by the IT (Eighth Amendment) Rules, 2003, w.e.f. 9-6-2003 and IT (Second Amendment) Rules, 2013, w.e.f. 19-2-2013.
2. Substituted for "PAN" by the IT (Twelfth Amdt.) Rules, 2019, w.r.e.f. 1-9-2019.

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 ¹¹	
3. 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 ¹²
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.

¹ 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 ⁴ [Permanent Account Number or Aadhaar Number].

² 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).

³ The financial year to which the income pertains.

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

⁵ 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.

⁶ 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.

⁷ 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.

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

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

¹⁰ 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.

¹¹ 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.

¹² 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.

1. Substituted for "Permanent Account Number (PAN)" by the IT (Twelfth Amdt.) Rules, 2019, w.r.e.f. 1-9-2019.

2. Substituted for "Permanent Account Number", *ibid*.

¹FORM 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 ¹		3. Date of Birth ² (DD/MM/YYYY)	
4. Previous year(P.Y.) ³ (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 ⁴ :				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 ⁵					
17. Details of Form No.15H other than this form filed for the previous year, if any ⁶					
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. ⁷	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/Verification⁸

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. ⁹	
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 ¹⁰	
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.

¹**[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.]**

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

Name of the Company	Aegis Logistics Limited
DP ID - Client ID/Folio No.	

FORM NO. 10F

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

[e-Form]

**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:—

Sl. No.	Nature of information	:	Details #
(i)	Status (individual, company, firm etc.) of the assessee	:	
(ii)	2 [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:

3[Permanent Account Number or Aadhaar Number]:.....

1. Inserted by the IT (Eleventh Amdt.) Rules, 2013, w.r.e.f. 1-4-2013. Earlier Form No. 10F was inserted by the IT (Tenth Amdt.) Rules, 1988, w.e.f. 1-4-1989 and later on omitted by the IT (Thirty-second Amdt.) Rules, 1999, w.e.f. 19-11-1999.
2. Substituted for "Permanent Account Number (PAN)" by the IT (Twelfth Amdt.) Rules, 2019, w.r.e.f. 1-9-2019.
3. Substituted for "Permanent Account Number", *ibid*.

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.