

NOTICE

NOTICE is hereby given that the **126th Annual General Meeting (AGM)** of the members of **CHEVIOT COMPANY LIMITED** (hereinafter referred to as the “**Company**”) will be held on **Friday, 9th August, 2024** at **11:00 A.M. (IST)** through **Video Conferencing (VC)** or **Other Audio-Visual Means (OAVM)**, to transact the following business:

Ordinary Business:

1. To receive, consider and adopt the audited financial statements of the Company for the financial year ended 31st March, 2024 together with the reports of the Board of Directors and Auditors thereon.
2. To declare dividend of ₹ 5/- (Rupees Five only) per ordinary share on 60,16,875 ordinary shares of face value of ₹ 10/- each (50%), amounting to ₹ 3,00,84,375/- (Rupees Three Crores Eighty-Four Thousand Three Hundred Seventy-Five only) for the financial year ended 31st March, 2024.
3. To appoint a director in place of Mrs. Malati Kanoria (DIN 00253241), who retires by rotation and, being eligible, offers herself for re-appointment.

Special Business:

4. Ratification of remuneration payable to Cost Auditor

To consider and, if thought fit, to pass the following resolution as an **Ordinary Resolution**:

“**RESOLVED THAT** pursuant to the provisions of Section 148 of the Companies Act, 2013 read with Rule 14 of the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof, for the time being in force), the remuneration of ₹ 40,000/- (Rupees Forty Thousand only) plus applicable taxes and re-imbursement of out of pocket expenses payable to M/s D. Radhakrishnan & Co., Cost Accountants (Registration No. 000018), appointed as the cost auditor by the Board of Directors of the Company to conduct audit of the cost accounting records maintained by the Company for the financial year ending 31st March, 2025, be and is hereby ratified.”

By Order of the Board of Directors
of **Cheviot Company Limited**

Sd/-

Aditya Banerjee

Company Secretary and Compliance Officer

FCS 10954

Kolkata, 24th May, 2024

CIN: L65993WB1897PLC001409

Registered Office: 24, Park Street, Celica House, 9th Floor, Celica Park, Kolkata - 700 016

Ph: +91 82320 87911/12/13 | Email: cheviot@chevjute.com | Website: www.cheviotgroup.com

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NOTES:

1. The **Statement** pursuant to the provisions of Section 102 of the Companies Act, 2013 (the “Act”) read with Rules thereunder and Secretarial Standard on General Meetings (“SS-2”), setting out the material facts concerning each item of special business and explaining the reasons thereof, with the recommendation of the Board of Directors to the members, is annexed hereto and forms part of this Notice.
2. Brief profile and other information in respect of director seeking re-appointment as required under Regulation 36(3) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”) and SS-2 are provided in the **Annexure** forming part of this Notice.
3. The AGM shall be conducted through VC/OAVM without the physical presence of the members at a common venue in accordance with the clarification Circulars issued by the Ministry of Corporate Affairs from time to time including the latest General Circular No. 09/2023 dated 25th September, 2023 (collectively “MCA Circulars”). Members can attend and participate at the ensuing AGM through VC/OAVM only and hence, Attendance Slip and Route Map are not annexed hereto. The venue of the AGM shall be deemed to be the registered office of the Company at 24, Park Street, Celica House, 9th Floor, Celica Park, Kolkata - 700016. The VC/OAVM facility will be provided by National Securities Depository Limited (“NSDL”).
4. **ONLY A MEMBER IS ENTITLED TO ATTEND AND VOTE AT THE AGM THROUGH VC/OAVM.** The facility to appoint proxies by the members will not be available for this AGM and hence, the Proxy Form is not annexed hereto. In case of joint holders attending the AGM, only such joint holder who is higher in the order of names will be entitled to vote at the AGM.
5. A member, whose name appears in the Register of Members or in the Register of Beneficial Owners maintained by the depositories, as on **Friday, 2nd August, 2024 (“cut-off date”)** shall only be entitled to vote and attend the AGM through VC/OAVM. The members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Act.
6. Pursuant to Section 113 of the Act, institutional/corporate members are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate thereat and exercise their right to vote. Institutional/corporate members (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG format) of resolution authorising their representative to vote and attend the AGM at investorservices@chevjute.com with a copy marked to evoting@nsdl.co.in. Facility will be available on NSDL e-voting system for institutional/corporate members to upload their Board Resolution/Power of Attorney/Authority Letter by clicking on “**Upload Board Resolution/Authority Letter**” displayed under ‘e-voting’ tab in their login.
7. The members can join 15 (fifteen) minutes before and after the scheduled time of the commencement of the AGM through VC/OAVM by following the procedure mentioned in this Notice. The facility to join the AGM through VC/OAVM will be made available for 1,000 members on first-come-first-served basis. This restriction will not be imposed on members holding two percent or more shares, promoters, institutional investors, directors, key managerial personnel, auditors etc.
8. The notice calling the AGM, inter-alia, indicating the process and manner of e-voting and participating at AGM through VC/OAVM will be available on Company’s website: <https://www.cheviotgroup.com> and can also be accessed from the website(s) of the stock exchanges, viz. BSE Limited (“BSE”) (<https://www.bseindia.com>) and National Stock Exchange of India Limited (“NSE”) (<https://www.nseindia.com>) or from the website of NSDL (<https://www.evoting.nsdl.com>).
9. Dividend, as recommended by the Board of Directors, if declared at the AGM, will be paid, subject to deduction of tax at source, on and from **Wednesday, 14th August, 2024** to those members, whose names appear in the Register of Members or in the Register of Beneficial Owners maintained by the depositories at the close of business hours on **Friday, 14th June, 2024**, being the **Record Date** fixed for the purpose of dividend.

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10. The Company is required to deduct tax at source while making payment of dividend as per the provisions of the Income Tax Act, 1961. Members are requested to submit their residential status, PAN and category to their respective depository participant(s) in case of shares held in dematerialised form and to the Company or to the Registrar and Share Transfer Agent, M/s Maheshwari Datamatics Private Limited (“Registrar”), in case of shares held in physical form by sending relevant documents on or before **Friday, 2nd August, 2024**. For more details, please refer to “**Communication on tax deduction on dividend**” annexed to this notice and also available on Company’s website: <https://www.cheviotgroup.com>.
11. Pursuant to Master Circular dated 7th May, 2024 issued by the Securities and Exchange Board of India (“SEBI”) it is mandatory for the members holding shares in physical form to furnish PAN, KYC details and nomination for their corresponding folio number. On and from 1st April, 2024, in case of non-availability of PAN, contact details (Postal Address with PIN and Mobile Number), Bank A/c details or specimen signature in any physical folio, the Company shall send an intimation to the registered address of such folio that dividend is due and shall be made electronically upon furnishing required details.
12. Members holding shares in physical form are requested to submit relevant Form ISR-1/ISR-2/ISR-3/SH-13/SH-14 to the Registrar by email at mdpldc@yahoo.com or by post at 23, R.N. Mukherjee Road, 5th Floor, Kolkata 700 001 West Bengal for registering or updating their PAN, contact details, bank account details, registered address, e-mail ID, specimen signature, nomination, etc., if they have not done so already. The Forms are available for download on the website(s) of the Company (<https://www.cheviotgroup.com>) and Registrar (<https://www.mdpl.in/>). Separate intimation is being sent to the registered address / email ID of each member holding shares in physical form whose folio(s) is incomplete. Members holding the shares in dematerialised form are requested to intimate all changes or updates relating to their PAN, contact details, bank account details, registered address, e-mail ID, nomination, etc., to their respective depository participant(s), if they have not done so already.
13. Members whose shares are lying in the unclaimed suspense account of the Company in dematerialised form are requested to contact the Registrar by email at mdpldc@yahoo.com or by post at 23, R.N. Mukherjee Road, 5th Floor, Kolkata 700 001 West Bengal to claim their shares. The details are available on the website of the Company (<https://www.cheviotgroup.com>).
14. Pursuant to Regulation 40 of SEBI Listing Regulations, requests for transfer, transmission or transposition of shares shall be processed in dematerialised form only. Moreover, SEBI has mandated listed companies to issue the shares in dematerialised form only while processing the investor service requests such as issue of duplicate share certificate; claim from unclaimed suspense account; renewal / exchange of share certificate; endorsement; sub-division / splitting of share certificate; consolidation of share certificates / folios; transmission; transposition. Members holding shares in physical form are requested to consider dematerialising their shares to avail themselves of the benefits of dematerialisation and eliminate risks associated with physical share handling. Members are requested submit Form ISR-4 or ISR-5, as the case may be, duly filled and signed, along with the original share certificate(s), wherever applicable. Forms are available for download on the website(s) of the Company (<https://www.cheviotgroup.com>) and Registrar (<https://www.mdpl.in/>). Please note that service requests can be processed only after the folio is KYC compliant.
15. Unpaid / unclaimed dividend for the financial year ended 31st March, 2017 and the corresponding ordinary shares of the Company in respect of which dividend remain unpaid / unclaimed for seven consecutive years shall become due for transfer to the Investors Education and Protection Fund (“IEPF”) during October, 2024. Members are requested to claim their dividend, details of which are available on the website of the Company (<https://www.cheviotgroup.com>), before transfer to IEPF. Members whose unclaimed dividend / shares have been transferred to IEPF, may claim the same from the IEPF Authority by filing Form No. IEPF-5, for which details are available on the IEPF website (<https://www.iepf.gov.in>). Claimants are advised to approach the Company or the Registrar for issuance of entitlement letter, upon submission of required documents, before filing of claim(s) with the IEPF Authority. Mr. Aditya Banerjee, Company Secretary and Compliance Officer of the Company, is the Nodal Officer for the purpose of verification of IEPF claims.

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16. SEBI has established a common Online Dispute Resolution (“**SMART ODR**”) Portal which harnesses online conciliation and online arbitration for resolution of disputes arising in the Indian securities market. A member shall first take up his / her / their grievance with the Company by lodging a complaint directly with the Company. If the grievance is not redressed satisfactorily, the member may, in accordance with the SCORES guidelines, escalate the same through the SCORES Portal in accordance with the process laid out therein. After exhausting these options for resolution of the grievance, if the member is still not satisfied with the outcome, he / she / they can initiate dispute resolution through the SMART ODR Portal at: <https://smartodr.in/login>. Relevant SEBI circulars on SMART ODR are available on the website of the Company at <https://www.cheviotgroup.com>.

17. **Process for registration of e-mail address(es)**

Member(s), who are yet to register their email address or wish to update their email address, are requested to follow the below process:

| | |
|------------------------------|--|
| Shares held in Physical form | Please submit Form ISR-1 duly filled and signed to M/s Maheshwari Datamatics Private Limited, Registrar and Share Transfer Agent by email to mdpldc@yahoo.com or by post to 23, R. N. Mukherjee Road, 5th Floor, Kolkata – 700 001. Form ISR-1 is available for download on the website(s) of the Company (https://www.cheviotgroup.com) and Registrar (https://www.mdpl.in). |
| Shares held in DEMAT form | Please contact your Depository Participant (DP) to register / update your email address and / or other details in your DEMAT account, as per the process advised by your DP. |

18. In compliance with Sections 101 and 136 of the Act read with relevant Rules made thereunder, relevant MCA Circulars and SEBI Circulars issued in this regard, the Notice calling the AGM and the Annual Report for the financial year ended 31st March, 2024, comprising of Board’s Report, Independent Auditors’ Report, Financial Statements, etc. will be sent by electronic mode to those members whose email address are available on record with the Company/Registrar/Depositories. Members are requested to register/update their email address by following the steps mentioned above at Note 17 to receive these documents through email. Notice calling the AGM and the Annual Report for the financial year ended 31st March, 2024 will also be available on the website(s) of the Company (<https://www.cheviotgroup.com>) and the stock exchanges viz. BSE (<https://www.bseindia.com>) and NSE (<https://www.nseindia.com>), where the shares of the Company are listed.

19. The Register of Directors and Key Managerial Personnel and their Shareholding, Register of Contracts or Arrangements in which Directors are interested and all other documents referred to in this notice shall remain open and accessible in electronic form for inspection by the members during the AGM.

20. All documents referred to in the accompanying **Notice** and the **Statement** annexed hereto shall be made available for inspection through electronic mode, basis on the request being sent at investorservices@chevjute.com.

21. Members desirous of getting any information about the financial statements and/or operations of the Company are requested to send their queries at investorservices@chevjute.com at least 10 (ten) days in advance of the AGM i.e. by **Tuesday, 30th July, 2024**, so that proper information can be made available at the AGM.

22. To prevent fraudulent transactions, members are advised to exercise due diligence and notify the Company of any change in address or demise of any member as soon as possible. Members are also advised not to leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned DP and holdings should be verified from time to time.

23. **Process and manner for voting by electronic means and joining AGM through VC/OAVM on NSDL e-voting system.**

Pursuant to the provisions of Section 108 of the Act read with Rule 20 of the Companies (Management and Administration) Rules, 2014, Regulation 44 of the SEBI Listing Regulations and SS-2, the Company is pleased to provide to members the facility to exercise their right to vote on resolutions set forth in this notice by electronic means (e-voting). The facility for e-voting will be provided by NSDL.

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The remote e-voting period shall commence on **Monday, 5th August, 2024 at 10:00 a.m. (IST)** and end on **Thursday, 8th August, 2024 at 5:00 p.m. (IST)**. During this period, members holding shares in physical form or dematerialised form as on the **cut-off date i.e. Friday, 2nd August, 2024**, may cast their votes electronically. The remote e-voting module shall be disabled by NSDL for voting thereafter. The voting rights of members shall be in proportion to their shares in the paid-up ordinary share capital of the Company as on the cut-off date. Once the vote on a resolution is cast, the member shall not be allowed to change it subsequently.

I. How to vote electronically using NSDL e-voting system?





The way to vote electronically on NSDL e-voting system consists of “Two Steps” which are mentioned below:

Step 1: Access to NSDL e-voting system

A. Login method for e-voting for individual members holding shares in dematerialised form.

In terms of SEBI circular dated 9th December, 2020 on “e-Voting facility provided by Listed Entities”, individual members holding shares in dematerialised form are allowed to vote through their demat account maintained with Depositories / Depository Participants (“DP(s)”). Members are advised to update their mobile number and e-mail ID in their demat accounts in order to access e-voting facility.

Login method for individual members holding shares in dematerialised form is given below:

| Type of member | Login Method |
|--|--|
| Individual members holding shares in dematerialised form with NSDL | <ol style="list-style-type: none"> Existing IDeAS users can visit the website of NSDL (https://eservices.nsdl.com/) either on a desktop / laptop or on a mobile phone. On the e-Services home page click on the “Beneficial Owner” icon under “Login” which is available under “IDeAS” section. This will prompt the users to enter their User ID and Password. After successful authentication, users will be able to see e-voting services under value added services. Click on “Access to e-voting” under e-voting services and users will be able to see the e-voting page. Click on Company name or e-voting service provider (ESP) - NSDL and users will be re-directed to e-voting website of NSDL to cast their vote on the resolutions during the remote e-voting period or to join and cast their vote during AGM. If users are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select “Register Online for IDeAS Portal” or click at: https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp. Visit the e-voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a desktop / laptop or on a mobile phone. Once the home page of NSDL e-voting website is launched, click on the “Login” icon available under “Shareholder / Member” section. A new screen will open. Users will have to enter their User ID (i.e., your sixteen digit demat account number held with NSDL), Password / OTP and a Verification Code as shown on the screen. After successful authentication, users will be able to see e-voting page. Click on options available against Company name or ESP - NSDL and users will be redirected to e-voting website of NSDL to cast their vote during the remote e-voting period or to join and cast their vote during AGM. Members can also download NSDL mobile app “NSDL Speede” facility by scanning the QR code mentioned here for seamless voting experience: <div style="text-align: center;"> <p>NSDL Mobile App is available on</p>  App Store  Google Play</div> <div style="display: flex; justify-content: space-around; margin-top: 10px;">   </div> |

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| Type of member | Login Method |
|--|--|
| Individual members holding shares in dematerialised form with Central Depository Services (India) Limited (CDSL) | <ol style="list-style-type: none"> 1. Registered users of CDSL Easi / Easiest facility can login through their existing User ID and Password. Option will be made available to reach the e-voting page without any further authentication. The users to login Easi / Easiest are requested to visit CDSL website https://www.cdslindia.com and click on Login to - My Easi Tab and then use their existing User ID and Password. 2. After successful login, the Easi / Easiest users will be able to see the e-voting option for eligible companies where the e-voting is in progress as per the information provided by company. On clicking the e-voting option, the user will be able to see e-voting page of the ESP – NSDL to cast their vote during the remote e-voting period or to join and cast their vote during AGM. Additionally, there are also links provided to access the system of all ESP, so that the user can visit the ESP's website directly. 3. If the user is not registered for Easi / Easiest, option to register is available at CDSL website https://www.cdslindia.com and click on Login to - My Easi tab under quick links and then click on To Register for Easi / Easiest. 4. Alternatively, the user can directly access e-voting page by providing demat account number and PAN from an e-voting link available on https://www.cdslindia.com home-page. The system will authenticate the user by sending OTP on registered mobile number and email ID as recorded in the demat account. After successful authentication, user will be able to see the e-voting option where the e-voting is in process and also able to directly access the system of all ESP. |

| Type of member | Login Method |
|--|---|
| Individual members (holding shares in dematerialised form) login through their DP(s) | Individual members can also login using the login credentials of their demat account through their DP(s) registered with NSDL / CDSL for e-voting facility. Once logged in, users will be able to see the e-voting option. Click on e-voting option, users will be redirected to NSDL / CDSL depository site after successful authentication, wherein users can see e-voting feature. Click on Company name or ESP - NSDL and users will be redirected to e-voting website of NSDL to cast their vote during the remote e-voting period or to join and cast their vote during AGM. |

Important note: Members who are unable to retrieve User ID / Password are advised to use “**Forget User ID**” and “**Forget Password option**” available on the websites of NSDL / CDSL / DP(s).

Helpdesk for individual members holding securities in dematerialised form for any technical issues related to login through Depositories i.e., NSDL and CDSL.

| Login type | Helpdesk details |
|-----------------------|---|
| Shares held with NSDL | Email ID: evoting@nsdl.co.in / Tel no.: (022) 4886 7000 |
| Shares held with CDSL | Email ID: helpdesk.evoting@cdslindia.com / Tel no.: 1800 22 55 33 |

B. Login method for e-voting and joining AGM through VC/OAVM for members other than individual members holding shares in dematerialised form and members holding shares in physical form.

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How to log-in to NSDL e-voting system?

1. Visit e-voting website of NSDL by opening your web browser and type the following URL either on a desktop / laptop or on a mobile phone: <https://www.evoting.nsdl.com/>.
2. Once the home page of NSDL e-voting website is launched, click on the “Login” icon available under “Shareholder / Member” section.
3. A new screen will open. You will have to enter your User ID, Password / OTP and a Verification Code as shown on the screen. Alternatively, if you are registered for NSDL e-services i.e., IDeAS, you can login at <https://eservices.nsdl.com/> with your existing IDeAS Login. Once you login to NSDL e-services using your login credentials, click on “e-voting” and proceed to Step 2, i.e., Cast your vote electronically on NSDL e-voting system.
4. Your User ID details are given below:

| Manner of holding shares, i.e. Demat (NSDL or CDSL) or Physical | Your User ID is: |
|---|--|
| i) For members who hold shares in demat account with NSDL | 8 character DP ID followed by 8 digit Client ID. For example, if your DP ID is IN300*** and Client ID is 12***** then your User ID is IN300***12***** |
| ii) For members who hold shares in demat account with CDSL | 16 digit Beneficiary ID. For example, if your Beneficiary ID is 12***** then your User ID is 12***** |
| iii) For members holding shares in physical form | EVEN – 128924 , followed by Folio Number registered with the Company. For example, if your Folio Number is 001*** then your User ID is 128924001*** |

5. Password details for members other than individual members holding share in dematerialised form are given below:
 - i) If you are already registered for e-voting, then you can use your existing Password to login and vote electronically.
 - ii) If you are using the NSDL e-voting system for the first time, you will need to retrieve the “initial password” which was communicated to you. Once you retrieve your initial password, you need to enter the “initial password” and the system will prompt you to change your Password.
 - iii) How to retrieve your “initial password”?
 - a) If your email ID is registered in your demat account or with the Company, your “initial password” was communicated to you on your email ID. Trace the email sent to you by NSDL from your mailbox. Open the email and open the attachment (it will be a .pdf file). Open the .pdf file. The Password to open the .pdf file is your 8-digit client ID for your NSDL account or the last 8 digits of your client ID for your CDSL account or Folio number for shares held in physical form. The .pdf file contains your “User ID” and your “initial password”.
 - b) If your e-mail ID is not registered, then please follow the steps as mentioned below at Note 23(II).
6. If you have not received the “initial password” or are unable to retrieve it or have forgotten your Password:
 - i) Click on the “Forgot User Details / Password?” (If you are holding shares in your demat account with NSDL or CDSL) option available on <https://www.evoting.nsdl.com/>.
 - ii) Click on “Physical User Reset Password?” (If you are holding shares in physical form) option available on <https://www.evoting.nsdl.com/>.
 - iii) Members can also use the OTP (One Time Password) based login to record their assent or dissent on the resolutions through the e-voting system of NSDL.
 - iv) If you are still unable to get your Password following the aforesaid options, you can send a request to evoting@nsdl.co.in mentioning your demat account number / folio number, your PAN, your name and your registered address.

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7. After entering your Password, tick on agree to “**Terms and Conditions**” by selecting on the check box.
8. Next, you will have to click on “**Login**” button.
9. After you click on the “**Login**” button, the homepage of e-voting will open.

Step 2: Cast your vote electronically and join AGM through VC/OAVM on NSDL e-voting system.

1. After successful login, by following Step 1, you will be able to see the “**EVEN**” of all the companies in which you hold shares and whose voting cycle is in “**active**” status.
2. Select **EVEN – 128924 of Cheviot Company Limited** for which you wish to cast your vote during the remote e-voting period and/or cast your vote during AGM.
3. To join AGM, you need to click on “**VC/OAVM**” link placed under “**Join Meeting**”.
4. Now you are ready for e-voting as the voting page opens.
5. Cast your vote by selecting appropriate options, i.e., assent or dissent, verify / modify the number of shares for which you wish to cast your vote and click on “**Submit**”. Also click on “**Confirm**” when prompted.
6. Upon confirmation, the message, “**Vote cast successfully**” will be displayed.
7. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
8. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

II. Process for those members whose email address is not registered with the Company / Depositories, to register their email address and / or to procure user ID and Password for e-voting and to participate at the AGM through VC/OAVM.

- i. Members holding shares in physical form and who have not registered their email address with the Company can get the same registered by submitting Form ISR-1 duly filled and signed by email to mdpldc@yahoo.com or investorservices@chevjute.com or by post to the office of the Registrar at 23, R.N. Mukherjee Road, 5th Floor, Kolkata 700 001. Form ISR-1 is available for download on the website of the Registrar at <https://www.mdpl.in>.
- ii. Members holding shares in the dematerialised form and who have not registered their email address are requested to register / update their email address with their respective DP(s).
- iii. Individual members holding shares in dematerialised form are requested to refer to the login method explained at Step 1(A) under Note 23(l) above i.e., Login method for e-voting for individual members holding shares in dematerialised form. Individual members holding shares in dematerialised form are allowed to vote through their demat account maintained with DP(s). Individual members are required to update their mobile number and email ID correctly in their demat account in order to access e-voting facility.
- iv. Alternatively, members may send a request to evoting@nsdl.co.in for procuring User ID and Password for e-voting by providing relevant documents viz. scan copies of share certificate (front and back) and PAN of member for physical folios or scan copies of client master and PAN of member for demat holders.

General guidelines for members

1. It is strongly recommended not to share your Password with any other person and take utmost care to keep your Password confidential. Login to the NSDL e-voting system will be disabled upon five unsuccessful attempts to key in the correct Password. In such an event, you will need to go through the “**Forgot User Details / Password?**” or “**Physical User Reset Password?**” option available on <https://www.evoting.nsdl.com> to reset the Password.
2. In case of any query connected with remote e-voting, members may refer to the **Frequently Asked Questions (FAQs) for Shareholders** and **E-voting User Manual for Shareholders** available at the download section of <https://www.evoting.nsdl.com> or call on the toll-free no.: (022) 4886 7000 or send a request to Ms. Pallavi Mhatre, Senior Manager – NSDL at evoting@nsdl.co.in.

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III. The instructions for members for e-voting during the AGM are as under:

1. The e-voting facility will be available during the AGM. The procedure for e-voting during the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those members, who will be present at the AGM through VC/OAVM facility and have not cast their vote on the resolutions through remote e-voting and are otherwise not barred from doing so, shall be eligible to vote through NSDL e-voting system during the AGM.
3. Members who have cast their vote by remote e-voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievance connected with the facility for e-voting during the AGM shall be the same person mentioned for remote e-voting.

IV. INSTRUCTIONS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

1. Members will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-voting system. Members may access NSDL e-voting system by following “**Step 1 - Access to NSDL e-voting system**”. After successful login, members can see link of ‘**VC/OAVM**’ link placed under “**Join Meeting**” menu against company name. You are requested to click on ‘**VC/OAVM**’ link placed under “**Join Meeting**” menu. The link for VC/OAVM will be available in “**Shareholder/Member**” login where the **EVEN – 128924** of Company will be displayed. Please note that the members, who do not have the User ID and Password for e-voting or have forgotten the User ID and Password, may retrieve the same by following the instructions mentioned above in this notice to avoid last minute rush. Further, members can also use the OTP based login for logging into the NSDL e-voting system.
 2. Members are requested to use stable internet connection (Wi-Fi or LAN) to avoid any audio/visual loss during the AGM. Members may use Laptop for better experience.
 3. Members who would like to express their views or raise any question during the AGM need to register themselves as a speaker by sending a request from their registered email address mentioning their name, DPID and CLID/Folio number, mobile number at investorservices@chevjute.com latest by 4:00 P.M. on Wednesday, 7th August, 2024. Members, who are successfully registered as speaker will be informed over email on Thursday, 8th August, 2024. The Company reserves the right to restrict the number of questions and number of speakers, depending on the availability of time for the AGM.
 4. Institutional investors, who are members of the Company, are encouraged to participate at the AGM through VC/OAVM and exercise their right to vote on the resolutions.
- V. Any person, who acquires share(s) of the Company and becomes member of the Company after despatch of the notice of AGM and holding share(s) as on the cut-off date, i.e., **Friday, 2nd August, 2024**, may obtain the User ID and Password by sending a request at evoting@nsdl.co.in. However, if a member is already registered with NSDL for remote e-voting then he/she can use his/her existing User ID and Password to cast his/her vote. Individual members holding shares in dematerialised form are requested to refer to the login method explained at Step 1(A) under Note 23(I) above i.e. Login method for e-voting and joining AGM through VC/OAVM for individual members holding shares in dematerialised form.
- VI. Mr. Mohan Ram Goenka, a practicing company secretary, has been appointed as the Scrutinizer to scrutinize the e-voting process in a fair and transparent manner. The Scrutinizer shall, immediately after the conclusion of e-voting at the AGM, unblock and count the total votes cast by the members, in the presence of at least two witnesses not in employment of the Company, and submit a consolidated Scrutinizer’s Report to the Chairman or a person authorised by the Chairman in writing.



NOTICE (Contd..)

VII. The results of the e-voting will be declared within two working days from the conclusion of the AGM. Immediately after declaration, the e-voting results along with the Scrutinizer's Report shall be placed on the websites of the Company (<https://www.cheviotgroup.com>) and NSDL (<https://www.evoting.nsdl.com/>). The results shall simultaneously be forwarded to the stock exchanges viz. BSE (<https://www.bseindia.com>) and NSE (<https://www.nseindia.com>), where the shares of the Company are listed.

STATEMENT IN RESPECT OF SPECIAL BUSINESS PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

Item No. 4

On the recommendation of the audit committee, the Board of Directors have approved the re-appointment of M/s D. Radhakrishnan & Co., Cost Accountants (Registration No. 000018), being eligible and having sought re-appointment, as cost auditor of the Company, to conduct audit of the cost accounting records maintained by the Company for the financial year ending 31st March, 2025 for a remuneration of ₹ 40,000/- (Rupees Forty Thousand only) plus applicable taxes and re-imburement of out of pocket expenses on actuals as required in terms of the Companies (Cost Records and Audit) Rules, 2014. In accordance with the provisions of Section 148 of the Companies Act, 2013 read with Rule 14 of the Companies (Audit and Auditors) Rules, 2014, consent of the members is sought for ratification of the remuneration payable to the cost auditor for the financial year ending 31st March, 2025.

None of the directors and/or key managerial personnel of the Company and their relatives is concerned or interested, financially or otherwise, in the resolution set out at Item No. 4 of the Notice.

The Board of Directors recommend passing of the proposed Ordinary Resolution as set out at Item No. 4 of the Notice.

By Order of the Board of Directors
of **Cheviot Company Limited**

Sd/-

Aditya Banerjee

Company Secretary and Compliance Officer

FCS 10954

Kolkata, 24th May, 2024

CIN: L65993WB1897PLC001409

Registered Office: 24, Park Street, Celica House, 9th Floor, Celica Park, Kolkata - 700 016

Ph: +91 82320 87911/12/13 | Email: cheviot@chevjute.com | Website: www.cheviotgroup.com

NOTICE (Contd.)

ANNEXURE

Information in respect of director seeking re-appointment as required under Regulation 36(3) of SEBI Listing Regulations and SS-2:

| | | |
|----|---|---|
| 1 | Name | Mrs. Malati Kanoria |
| 2 | DIN | 00253241 |
| 3 | Age | 67 years |
| 4 | Nationality | Indian |
| 5 | Date of first appointment on the Board | 9th May, 2014 |
| 6 | Brief Resume | Mrs. Malati Kanoria was appointed as a non-independent, non-executive director liable to retire by rotation. She belongs to the promoter group. She is not disqualified from being appointed as a director in terms of Section 164 of the Companies Act, 2013 and has given her consent to act as director, if re-appointed. The Board of Directors recommend passing of the proposed Ordinary Resolution as set out at Item No. 3 of the Notice. |
| 7 | Qualifications | Bachelor of Arts from University of Calcutta |
| 8 | Experience / Expertise in Specific Functional Areas | Experience in identifying and implementing CSR projects. Understanding socio-economic conditions and developing strategies for sustainable growth of the organisation. |
| 9 | Terms and Conditions of re-appointment along with details of remuneration sought to be paid | Contractual appointment, liable to retire by rotation, as per terms and conditions including remuneration, to be determined by the Board within the limits approved by the members. |
| 10 | Remuneration last drawn by such person, if applicable. | ₹ 5.40 Lakhs during the year ended 31st March, 2024. |
| 11 | Number of Board Meetings attended during the financial year 2023-24 | 4 (four) out of 4 meetings held during the year |
| 12 | Directorship held in other listed companies. (As on 31st March, 2024) | None |
| 13 | Listed companies from which the person has resigned in the past three years | None |
| 14 | Directorship in unlisted companies (As on 31st March, 2024) | (i) Abhyadoot Finance and Investments Private Limited (ii) Cheviot Agro Industries Private Limited (iii) Cheviot International Limited (iv) Elite (India) Private Limited (v) Harsh Investments Private Limited |
| 15 | Chairmanship / Membership of Committees of other Boards (As on 31st March, 2024) | NIL |
| 16 | Shareholding in the Company including shareholding as a beneficial owner (As on 31st March, 2024) | 7,546 ordinary shares of face value of ₹ 10/- each |
| 17 | Relationship with other director(s) / other key managerial personnel(s) of the Company | Related to Mr. Harsh Vardhan Kanoria (spouse) and Mr. Utkarsh Kanoria (son) on the Board of Directors. |

COMMUNICATION ON TAX DEDUCTION ON DIVIDEND

Dear Member(s),

The Board of Directors of Cheviot Company Limited (the “Company”) at its meeting held on Friday, 24th May, 2024, have recommended a final dividend of ₹ 5/- (Rupees Five only) per ordinary share on 60,16,875 ordinary shares of face value of ₹ 10/- each (50%), amounting to ₹ 3,00,84,375/- (Rupees Three Crores Eighty-Four Thousand Three Hundred Seventy-Five only) for the financial year ended 31st March, 2024, subject to approval of the members at the ensuing annual general meeting of the Company convened to be held on **Friday, 9th August, 2024**. The dividend will be paid to those members, whose names appear in the Register of Members or in the Register of Beneficial Owners maintained by the depositories, as on the **Record Date, Friday, 14th June, 2024**.

Pursuant to the provisions of Section 194 and other applicable provisions, if any, of the Income Tax Act, 1961 (“IT Act”), the Company is now under an obligation to deduct tax at source (“TDS”) at the prescribed rates applicable to each category of members, wherever applicable, at the time of making the payment of dividend.

Members are requested to send all information and documents mentioned hereunder to the Registrar and Share Transfer Agent, M/s Maheshwari Datamatics Private Limited (“Registrar”).

This communication provides a brief on the applicable TDS provisions under the IT Act for Resident and Non-Resident members and information/documents required from the members.

A. Resident Member(s) :

1. No TDS shall be deducted on dividend payable to resident individuals, if aggregate dividend does not exceed ₹ 5,000/- during that financial year.
2. In other cases, TDS is required to be deducted at the rate of 10% u/s 194 of the IT Act where members have registered their valid Permanent Account Number (“PAN”) with the Company/Registrar/Depositories. In case PAN is not provided or not available or inoperative, TDS at higher rate of 20% shall be deducted in accordance with the provisions of Section 206AA of the IT Act.
3. No TDS shall be deducted from dividend payable to Mutual Funds, Insurance Companies, Category I and II Alternative Investment Fund, Recognised Provident Funds, Approved Superannuation Fund, Approved Gratuity Fund, National Pension Scheme, Government (Central/State) or any other entity entitled to exemption from TDS for the time being in force, subject to specified conditions and submission of declaration as per **Annexure 1** with certified copies of evidence.
4. No TDS shall be deducted on furnishing of valid Form 15G (for individuals, with no tax liability on total income and income not exceeding maximum amount which is not chargeable to tax) or Form 15H (for individual above the age of sixty years with no tax liability on total income). Formats of Form 15G and Form 15H are enclosed as **Annexure 2** and **Annexure 3**, respectively. Please note that all the fields mentioned in the Form are mandatory and the Company may reject an incomplete Form.
5. TDS on dividend income will be deducted at lower/nil rate prescribed in the certificate issued u/s 197 of the IT Act, if valid certificate for financial year 2024-25 is submitted.
6. TDS will be deducted at higher rate of 20% from dividend payable to resident members who are identified as ‘specified person’ under Section 206AB of the IT Act on the basis of the mechanism prescribed by the CBDT. The Company will use the functionality “**Compliance Check for Sections 206AB & 206CCA**” available through reporting portal of the Income Tax Department to determine the applicability of Section 206AB of the IT Act.

B. For Non-resident Member(s):

1. TDS shall be deducted at the rate of 20% (plus applicable surcharge and cess) u/s 196D of the IT Act in case of Foreign Institutional Investors (FIIs)/Foreign Portfolio Investors (FPIs) and u/s 195 of the IT Act for other non-resident members.
2. TDS on dividend income will be deducted at lower/nil rate on submission of valid certificate for financial year 2024-25 issued u/s 197/195 of the IT Act.

COMMUNICATION ON TAX DEDUCTION ON DIVIDEND (Contd..)

3. Non-resident members may avail lower TDS rate as per Agreement for Avoidance of Double Taxation (DTAA) between India and the country of tax residence of the non-resident member, on furnishing the below specified documents:
 - a) Self-attested copy of PAN. In case PAN is not available, provide information and documents as mentioned in Rule 37BC(2) of the Income-Tax Rules, 1962 ("IT Rules");
 - b) Self-attested copy of valid Tax Residency Certificate (TRC) for current year obtained from the tax authorities of the country of which the member is a resident;
 - c) Copy of Form 10F to be filed electronically; and
 - d) Self-declaration on letterhead of having no Permanent Establishment in India, beneficial ownership of shares and eligibility to claim treaty benefits as per **Annexure 4**.
 - e) In case of Foreign Institutional Investors and Foreign Portfolio Investors, copy of SEBI registration certificate.

Please note that the application of beneficial DTAA rate at the time of tax deduction on dividend shall be subject to completeness and satisfactory review by the Company, of the documents submitted by the non-resident member(s).

C. Submission of documents and other matters:

1. The documents such as valid PAN, Form 15G/Form 15H/Self-declaration/documentary evidence etc. are required to be submitted, duly completed and signed, by email to mdpldc@yahoo.com or investorservices@chevjute.com or by post to the Registrar on or before Friday, 2nd August, 2024.
2. Members, who are eligible to obtain Aadhaar, are urged to verify their PAN-Aadhaar linking is done as per CBDT mandate to keep their PAN operative.
3. Please update/verify your PAN and the residential status as per IT Act, if not done so already, with your respective Depository Participant(s) (in case of shares held in dematerialised form) and with the Registrar (in case of shares held in physical form) on or before Friday, 2nd August, 2024.
4. TDS will be calculated based on details of first holder / registered member / beneficial owner only as appearing on Record Date. Once TDS is deducted, no transfer of such TDS in the name of another person shall be entertained under any circumstances.
5. TDS certificate will be sent to the members' registered email address in due course after payment of dividend and filing of TDS Return. Members will also be able to view the TDS details in Form 26AS by login to <https://eportal.incometax.gov.in/> provided that valid PAN is registered with the Company/Registrar/Depository Participant(s).
6. Pursuant to Rule 37BA(2) of the IT Rules, in case, the dividend income is assessable to tax in the hands of a person other than the registered Member as on the Record Date, Friday, 14th June, 2024, the registered member is required to furnish a declaration containing the name, address, PAN of the person to whom TDS credit is to be given and reasons for giving credit to such person on or before Friday, 2nd August, 2024. No request in this regard would be accepted by the Company/Registrar after the said date.
7. TDS on dividend in respect of ordinary shares of the Company, which have been transferred to Investor Education and Protection Fund ('IEPF') in terms of Section 124(6) of the Companies Act, 2013 and Rules framed thereunder shall be determined on the basis of the shareholding of respective members entitled to those shares.
8. In case of incomplete or conflicting information, or the valid information/documents not being provided, the Company will arrange to deduct tax at the maximum applicable rate. In case TDS is deducted at a higher rate, an option is still available with the member to file the return of income and claim an appropriate refund, if eligible. Once deducted and deposited, no claim shall lie against the Company in relation to TDS.

COMMUNICATION ON TAX DEDUCTION ON DIVIDEND (Contd..)

9. 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(s), such member(s) will be responsible to indemnify the Company and also, provide the Company with all valid information / documents and co-operation in any tax proceedings.

D. Furnishing of PAN, Contact Details, Bank account details:

Members are requested to register / update their Bank account details to receive dividend directly in their bank account through Electronic Mode in a timely manner.

Shares held in physical form: Member(s) holding shares in physical form are requested to **submit** the following details / documents to the Registrar:

- a) Form ISR-1 along with supporting documents. The said form is available for download on the website(s) of the (<https://www.cheviotgroup.com>) and Registrar (<https://www.mdpl.in/>).
- b) Cancelled cheque in original having bank account number, MICR code, IFSC, etc. and bearing the name of the member or first holder, in case shares are held jointly. In case name of the holder is not available on the cheque, kindly submit the cancelled cheque in original alongwith Bank attested legible copy of the first page of the Bank Passbook / Bank Statement bearing the names of the account holders, address, same bank account number and type as on the cheque leaf and full address of the bank branch.
- c) Self-attested copy of the PAN Card of all the holders; and
- d) Self-attested copy of any document (such as Aadhaar Card, Driving License, Election Identity Card, Passport) in support of the address of the first holder as registered with the Company.

Further, member(s) holding shares in physical form, whose folio(s) do not have PAN, contact details, bank account details or specimen signature updated, shall be eligible to receive dividend **only through electronic mode**, after furnishing PAN and KYC details to the Registrar. An intimation shall be sent to the registered address of such member(s) whose folio is incomplete, informing that dividend is due and shall be made electronically only upon complying with the requirements of furnishing PAN and KYC details to the Registrar.

Shares held in demat form: Members holding shares in demat form may please note that their bank account details as recorded with their respective Depository Participant(s) will be considered for remittance of dividend and the Company will not be able to accede to any direct request from such members for change/addition/deletion in such bank details. Accordingly, members holding shares in demat form are requested to ensure that their Electronic Bank Mandate is updated with their respective Depository Participant(s).

By Order of the Board of Directors
of **Cheviot Company Limited**

Sd/-

Aditya Banerjee

Company Secretary and Compliance Officer

FCS 10954

Kolkata, 24th May, 2024

CIN: L65993WB1897PLC001409

Registered Office: 24, Park Street, Celica House, 9th Floor, Celica Park, Kolkata - 700 016

Ph: +91 82320 87911/12/13 | Email: cheviot@chevjute.com | Website: www.cheviotgroup.com

Disclaimer: This communication should not be treated as an advice on tax matters from the Company or its Registrar, M/s Maheshwari Datamatics Private Limited. Members should consult with their own tax advisors for proper understanding of the tax provisions applicable in their case.

COMMUNICATION ON TAX DEDUCTION ON DIVIDEND (Contd..)

ANNEXURE – 1

FORMAT FOR DECLARATION REGARDING CATEGORY AND BENEFICIAL OWNERSHIP OF SHARES

Date:

To,
Cheviot Company Limited
 24, Park Street,
 Celica House, 9th Floor, Celica Park
 Kolkata 700 016

Subject: Declaration regarding Category and Beneficial Ownership of shares

Ref: PAN < 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 **Cheviot Company Limited** (the Company), I/We hereby declare as under:

1. I/We,<mention Full name of the member >, holding< mention number of shares held> ordinary share(s) of the Company as on the Record Date, hereby declare that I am/we are tax resident of India for the period April 2024-March 2025.

2. I/We hereby declare that <Select whichever is applicable>:

| | |
|--------------------------|---|
| <input type="checkbox"/> | We are an Insurance Company and are the beneficial owner of the share(s) held in the Company and we are submitting self-attested copy of PAN Card. |
| <input type="checkbox"/> | We are a Mutual Fund specified in Section 10(23D) of the Income Tax Act, 1961 (the IT Act) and are the beneficial owner of the share(s) held in the Company and we are submitting self-attested copy of PAN Card and registration certificate. |
| <input type="checkbox"/> | We are Alternative Investment fund established in India and are the beneficial owner of the share(s) held in the Company and our income is exempt under Section 10(23FBA) of the IT Act and is 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. |
| <input type="checkbox"/> | I/We are<mention category of the entity> and are the beneficial owner of the share(s) held in the Company and are not subject to tax deduction at source under Section 196 of the IT Act and we are submitting self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN card. |

3. I/ We further indemnify the Company for any penal consequences arising out of any act of commission or omission initiated by the Company by relying on my/our above statement.

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/ Folios declared in this form.

For.....<Mention the name of the payee>

Authorised Signatory

<Name of the person signing>

<Designation of the person signing>



COMMUNICATION ON TAX DEDUCTION ON DIVIDEND (Contd.)

ANNEXURE – 2

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

.....
Signature of the Declarant

Declaration/Verification

*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 charge-able to income-tax.

Place:

Date:

Signature of the Declarant

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. | | |
| 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 |
| 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.

COMMUNICATION ON TAX DEDUCTION ON DIVIDEND (Contd..)

ANNEXURE – 3

FORM NO. 15H

[See section 197A(1C) and rule 29C] [e-Form]

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 | | 3. Date of Birth (DD/MM/YYYY) | |
| 4. Previous year (P.Y.) (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: <input type="checkbox"/> Yes <input type="checkbox"/> 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 | | |
| 17. Details of Form No.15H other than this form filed for the previous year, if any | | | | | |
| 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. | Nature of income | Section under which tax is deductible | Amount of income | |
| | | | | | |

.....
Signature of the Declarant

Declaration/Verification

Ido 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. | |
| 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 | |
| 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.

COMMUNICATION ON TAX DEDUCTION ON DIVIDEND (Contd..)

ANNEXURE – 4

FORMAT FOR DECLARATION FOR CLAIMING BENEFITS UNDER DTAA

Date:

To,

Cheviot Company Limited

24, Park Street, Celica House, 9th Floor, Celica Park
Kolkata 700 016

Subject: Declaration for eligibility to claim benefit under Agreement for Avoidance of Double Taxation between Government of India and Government of..... <Mention country of tax residency> (“DTAA”), as modified by Multilateral Instrument (“MLI”), if applicable

With reference to above, I/We wish to declare as below:

1. I / We, <Full name of the member>, having permanent account number (PAN) under the Income Tax Act, 1961 (“the IT Act”) <mention PAN>, if available, and holding <mention number of shares held> ordinary shares of the Company under demat account number/folio number..... as on the record date, am / are a tax resident of <country name> in terms of Article 4 of the DTAA as modified by MLI (if applicable) and do not qualify as a ‘resident’ of India under Section 6 of the IT Act. A copy of the valid tax residency certificate for <period>, which is valid as on the Record Date, is attached herewith.
2. I/We am/are eligible to be governed by the provisions of the DTAA as modified by MLI (if applicable), in respect of the dividend income and meet all the necessary conditions to claim treaty rate.
3. I/We am/are the legal and beneficial owner of the dividend income to be received from the Company.
4. I/We do not have a Permanent Establishment (“PE”) in India in terms of Article 5 of the DTAA as modified by MLI (if applicable) or a fixed base in India and the amounts paid/payable to us, in any case, are not attributable to the PE or fixed base, if any, which may have got constituted otherwise.
5. I/We do not have a PE in a third country and the amounts paid/payable to us, in any case, are not attributable to a PE in third jurisdiction, if any, which may have got constituted otherwise.
6. I/We do not have a Business Connection in India according to the provision of Section 9(1)(i) of the IT Act and the amounts paid/payable to us, in any case, are not attributable to business operations, if any, carried out in India.
7. I/We confirm that my affairs/affairs of <Full name of the member> were arranged such that the main purpose or the principal purpose thereof was not to obtain tax benefits available under the applicable tax treaty.
8. Further, my/our claim for relief under the tax treaty is not restricted by application of Limitation of Benefit clause, if any, thereunder.
9. I/We hereby certify that the declarations made above are true and bonafide. In case in future, any of the declarations made above undergo a change, I/we undertake to promptly intimate you in writing of the said event. You may consider the above representations as subsisting unless intimated otherwise.
10. In the event of any income tax demand (including interest, penalty, etc.) arising from any misrepresentation, inaccuracy or omission of information provided by me/us, I/We will be responsible to pay and indemnify such income tax demand (including interest, penalty, etc.) and provide the Company with all information / documents that may be necessary and co-operate in any proceedings before any income tax / appellate authority.

For.....<Mention the name of the payee>

Authorised Signatory

<Name of the person signing>

<Designation of the person signing>