

**Gillette India Limited**

CIN: L28931MH1984PLC267130
Regd. Office
P&G Plaza, Cardinal Gracias Road,
Chakala, Andheri (E),
Mumbai - 400099
Tel : 91-22-2826 6000
Fax : 91-22-2826 7337
Website: in.pg.com

Date: May 05,2021

To,

The Corporate Relations Department
The BSE Limited
Department of Corporate Services
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400001

Ref:- Scrip Code:- 507815

The Listing Department
The National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1, G Block,
Bandra Kurla Complex, Bandra (East),
Mumbai - 400051

Ref:- Scrip Code:- GILLETTE

Subject: Communication in respect of deduction of tax at source (TDS) on the amount of Dividend income from Gillette India Limited ("the Company")

We are pleased to inform you that the Board of Directors of the Company at its Meeting held on May 5, 2021, have declared a Special Interim dividend of Rs. 50.00 per equity share of face value of Rs. 10 each for Company's financial year 2020-21. The said Interim dividend will be payable to those shareholders whose names appear in the Register of Members of the company or in the records of the Depositories as beneficial owners of the shares as at the close of business hours on Friday, **May 14, 2021** (Record date).

As you may be aware, in accordance with the provisions of the Income Tax Act, 1961 as amended by and read with the provisions of the Indian Finance Act, 2020, dividend declared and paid by the Company after April 1, 2020, is taxable in the hands of shareholders and the Company is required to deduct the tax at source ("TDS") on the distribution of dividend income to its shareholders at the applicable rates.

Accordingly, shareholders holding shares in dematerialized mode, are requested to update their records such as tax residential status, permanent account number (PAN) and register their email addresses, mobile numbers and other details with their relevant depositories through their depository participants and shareholders holding shares in physical mode are requested to furnish details to the Company's registrar and share transfer agent MAS Services Limited. This will enable us to determine the appropriate TDS rate (if any).

A. Resident Shareholders

In pursuance to amendment in the Indian Income Tax Provisions, the Company is required to withhold the taxes on dividend income paid to its resident shareholder, as per the prescribed rates under Section 194 of the Income Tax Act, 1961 ("the Act").

Particulars of resident shareholders	Applicable rate	Documents required, if any
Total dividend to be paid to Individual shareholder during	Nil	-



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F.Y. April 1, 2021 to March 31, 2022 does not exceed ₹ 5000		
Valid Form 15G or Form 15H (as applicable) are furnished	Nil	No TDS shall be deducted if the Individual shareholder provides duly signed Form 15G or Form 15H (as applicable), provided that form is accurately filed, and it meets the prescribed eligibility conditions. A fillable PDF Format of Form 15G / 15H is enclosed below and is available on website of the Company at https://in.pg.com/indiainvestors/gil/report-s-announcements/announcements/
PAN is available	10%	All resident shareholders are requested to update the PAN, if not already done, with the depositories (in case of shares held in dematerialized mode) and with the Company's Registrar and Transfer Agents ("RTA") - Mas Services Limited (in case of shares held in physical mode).
PAN is not available/ invalid PAN	20%	-
Life Insurance Corporation ("LIC"), General Insurance Company ("GIC"), Other Insurer for whom Section 194 of the Act is not applicable	Nil	As per the provisions of section 194 of the Act, no tax is required to be deducted on dividend paid to LIC, GIC or its subsidiaries or any other insurer in respect of shares owned by them or in which they have full beneficial interest. Self-attested copy of valid IRDAI registration certificate needs to be submitted.
Persons Covered under Section 196 of the Act (e.g. Mutual Funds, Govt.)	Nil	Self-attested copy of valid SEBI registration certificate/any other documentary evidence that person is covered under provision of section 196 needs to be submitted.
Submitting Order u/s 197 (i.e. lower or NIL withholding tax certificate)	Rate provided in the Order	Lower/NIL withholding tax certificate obtained from tax authority



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Category I and II Alternative Investment Fund	Nil	No TDS is required to be deducted as per Section 197A(1F) of the Act, subject to specified conditions. Self-attested copy of valid SEBI registration certificate needs to be submitted.
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B. Non-Resident Shareholders

Particulars of non-resident shareholders	Applicable rate	Documents required, if any
Non-resident shareholders (including FII/FPI)	20% (plus applicable surcharge and cess) OR DTAA Rate* <i>(whichever is lower)</i>	In order to avail the benefit of Double Taxation Avoidance Agreement (DTAA) by Non-resident Shareholders, the following documents are required to be submitted to the Company 1. Self-attested copy of Indian Permanent Account Number (PAN) card. In case of persons not having PAN, substitute of PAN **. 2. Self-attested copy of Tax Residency Certificate issued by the tax revenue department of your home country 3. Copy of Form 10F as per the Rules prescribed in The Income Tax Rules, 1962 (draft attached) 4. Self-declaration from Non-resident, primarily covering the following (A draft declaration is enclosed below and is available on website of the Company at https://in.pg.com/indiainvestors/gil/reports-announcements/announcements/): - Non-resident is and will continue to remain a tax resident of the country of its residence during the Financial Year 2021-22. - Non-resident is eligible to claim the benefit of respective DTAA - Non-resident receiving the dividend income is the beneficial owner of such income - Dividend income is not attributable/effectively connected to any Permanent Establishment (PE) or Fixed Base in India.



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Submitting Order u/s 197 (i.e. lower or NIL withholding tax certificate)	Rate provided in the Order	Lower/NIL withholding tax certificate obtained from tax authority
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- * *The Company is not obligated to apply the beneficial DTAA rates at the time of tax deduction/withholding on dividend amounts. Application of beneficial DTAA Rate shall depend upon the completeness of the documents submitted by the Non-Resident shareholder and review to the satisfaction of the Company.*
- ** *Tax Identification Number of the shareholder in the country or specified territory of his residence and in case no such number is available, then a unique number on the basis of which the shareholder is identified by the Government of that country or the specified territory of which he claims to be a resident.*

General Instructions:

Shareholders who are exempted from TDS provisions through any circular or notification may provide documentary evidence in relation to the same, to enable the Company in applying the appropriate TDS on Dividend payment to such shareholder.

The aforementioned documents (duly completed and signed) are required to be mailed to Company's RTA, at investor@masserv.com on or before **May 11, 2021** in order to enable the Company to determine and deduct appropriate TDS / Withholding Tax. Incomplete and/or unsigned forms, declarations and documents will not be considered by the Company.

Further, please note that all forms/declarations submitted are valid for one Financial Year. Hence, you are requested to submit fresh form for Financial Year 2021-22. It may be noted that the tax documents/forms submitted earlier for Financial Year 2020-21 will not be valid for the exemption from deduction of TDS for current dividend distribution.

The Company will arrange to email a soft copy of TDS certificate to you at your registered email ID post completion of activities as per the prescribed timelines, if your PAN is updated with the Company. Shareholders, who have updated their PAN with the Company, will also be able to see the credit of TDS in Form 26AS, which can be downloaded from their e-filing account at <https://incometaxindiaefiling.gov.in>

If the tax on said Dividend is deducted at a higher rate in absence of receipt of or satisfactory completeness of the afore-mentioned details/documents by the Company, the shareholder may claim an appropriate refund in the return of income filed with their respective Tax authorities. No claim shall lie against the Company for such taxes deducted.

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 Shareholder(s), such Shareholder(s) will be responsible to indemnify the Company and also,



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provide the Company with all information / documents and co-operation in any appellate proceedings.

Further, shareholders who have not registered their email address are requested to register the same:

- a. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to RTA; and
- b. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16-digit beneficiary ID), Name, clientmaster or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to your DP.

In line with the Securities and Exchange Board of India ("SEBI") directives, the Company is required to update bank details of the Members of the Company to enable usage of the electronic mode of remittance for distributing dividends and other cash benefits to its Members. In this regard, Members holding shares in electronic form are requested to furnish their bank details to their DPs. Members holding shares in physical form are requested to furnish their bank details, alongwith a photocopy of a blank cancelled cheque pertaining to your bank account to the RTA, M/s MAS Services Limited.

Should you seek any further clarification, please write to us at investor@masserv.com or investorgil.im@pg.com.

You may courier hard copies to Company's RTA at T-34, 2nd floor, Okhla Industrial Area, Phase II, New Delhi - 110 020.

Disclaimer: This Communication shall not be treated as an advice from the Company. Shareholders should obtain the tax advice related to their tax matters from a tax professional.

Signed for and behalf of

For **Gillette India Limited**

FLAVIA PETER MACHADO
Digitally signed
by FLAVIA PETER
MACHADO
Date: 2021.05.05
18:45:28 +05'30'

Flavia Machado

Manager - Legal & Secretarial

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 ¹	
3. Status ²		4. Previous year(P.Y.) ³ 2021-22 (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		
19. Details of income for which the declaration is filed				
Sl. No.	Identification number of relevant investment/account, etc. ⁸	Nature of income	Section under which tax is deductible	Amount of income
1				
2				
3				
4				
5				
6				
7				

.....
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, 2022 relevant to the assessment year 2022-23 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, 2022 relevant to the assessment year 2022-23 will not exceed the maximum amount which is not chargeable to income-tax.

Place

.....
Signature of the Declarant⁹

Date

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 GILLETTE INDIA LIMITED		2. Unique Identification No. ¹¹	
3. PAN of the person responsible for paying AAACI3924J	4. Complete Address P&G Plaza, Cardinal Gracias Road, Chakala, Andheri (E), Mumbai - 400099	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	

Place _____

Signature of the person responsible for paying
the income referred to in column 16 of Part I

Date _____

*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 Permanent Account Number (PAN).

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.;

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. PAN of the Assessee ¹	3. Date of Birth ² (DD/MM/YYYY)
4. Previous year(P.Y.) ³ (for which declaration is being made) 2021-22		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 : (b) If yes, latest assessment year for which assessed		Yes <input type="checkbox"/>	No <input type="checkbox"/>
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 any⁶

Total No. of Form No.15H filed	Aggregate amount of income for which Form No.15H filed
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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
1				
2				
3				
4				
5				
6				
7				
8				

.....
Signature of the Declarant

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 31st March, 2022 relevant to the assessment year 2022-23 will be nil.

Place : 31st March, 2022

.....
Signature of the Declarant

Date :

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 GILLETTE INDIA LIMITED		2. Unique Identification No. ⁹	
3. PAN of the person responsible for paying AAACI3924J	4. Complete Address <small>P&G Plaza, Cardinal Gracias Road, Chakala, Andheri (E), Mumbai - 400099</small>		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	

Place : 2022-23

Signature of the person responsible for paying
the income referred to in column 15 of Part I

Date :

*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 (PAN).

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."

No PE/No Beneficial Ownership Declaration

<Non-Residents letter head, if available>

Date:

Gillette India Limited

P&G Plaza, Cardinal Gracias Road,
Chakala, Andheri (E),
Mumbai - 400099

Folio No:

This is to certify **that**

1. I/We, << Name of the shareholder >> confirm that I/We am/are a tax resident of <<Insert country>> and eligible to claim benefits of the India - << Insert country>> Double Tax Avoidance Agreement (DTAA), read with the provisions laid down in Multilateral Instrument (MLI), wherever applicable.
2. My/Our Tax Identification Number issued by <Name of the authority> is <mention number>
3. I/We, <<Name of the shareholder >> am the beneficial owner of the shares allotted in above folio no. as well as of the dividend arising from such shareholding.
4. I/We further declare that I/we have the right to use and enjoy the dividend received/receivable from the above shares and such right is not constrained by any contractual and/ or legal obligation to pass on such dividend to another person. I/We therefore eligible to invoke the beneficial provision of the tax treaty in respect to dividend income arising from above shareholding.
5. I/We either do not have a Permanent Establishment (P.E.) in India or Dividend income earned by me is not attributable/effectively connected to the my P.E. in India as defined under the Income Tax Act, 1961 and DTAA between India and <Name of Country> read with the provisions laid down in Multilateral Instruments (MLI), wherever applicable, during the financial year 2021-22.
6. I/We further confirm that I/We do not have any business connection in India as per provisions of Income Tax Act 1961. In the event of I/We having a P.E. in India or Dividend income is attributable/effectively connected to such P.E., I/We acknowledge my/our obligation to inform you forthwith with necessary details.

I/We also undertake to provide all additional documents/ information, as may be prescribed/required by the Indian Revenue authorities (IRA), in order to substantiate any of the above aspects.

I/We hereby confirm that the declaration made above are true and bonafide. I/We further agree to indemnify, defend, and hold good Gillette India Limited for any tax consequences (including but not limited to interest and penalty) that may arise on Gillette India Limited

No PE/No Beneficial Ownership Declaration

on account of non deduction/short deduction of tax at source on the basis of my above
averment.

Thanking you,

Yours Sincerely,

Name:

FORM NO. 10F

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

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:—

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>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.