

[To be provided on Shareholder's Letter head]

DECLARATION FOR NON-RESIDENT SHAREHOLDERS**

(To be declared by non-resident shareholder for declaring existence/ non-existence of PE in India and availing the benefits of lower tax deduction under Section 159 of the Income-tax Act, 2025 ('IT Act') read with the provisions of the Tax Treaty with India and the Multilateral Instrument

Date:

To
Birla Corporation Limited,
Birla Building,
9/1 R.N. Mukherjee Road 3rd Floor,
Kolkata-700 001

Dear Sir/Madam,

Subject: Declaration for claiming the tax treaty benefits for the tax year 2026-27 (period from April 1, 2026 to March 31, 2027).

I / We, [.....] [NAME OF SHAREHOLDER] do hereby solemnly declare as follows:

- I / We am / are a tax resident of [.....] [COUNTRY OF RESIDENCE] as per the provisions of the Agreement for Avoidance of Double Taxation (DTAA) and Prevention of Fiscal Evasion between India and [.....] [COUNTRY OF RESIDENCE] ((hereinafter referred to as 'said tax treaty') read with the provisions of the Multilateral Instrument ("MLI");
- I / We will continue to maintain the 'tax resident' status in above Country for the application of the provisions of the said tax treaty during the tax year 2026-27;
- I / We am / are eligible to claim the benefits under the provisions of said tax treaty';
- The claim of benefits by me / us is not impaired in any way;
- I / We do not have any taxable presence / fixed base / permanent establishment / Place of Effective Management in India.

Or

- I / We have a taxable presence/ fixed base / permanent establishment / Place of Effective Management in India and the dividend income receivable by me / us from investment in the shares of Company is not attributable / effectively connected to such PE / fixed base in India.

- Further, I / We do not have a Business Connection in India according to the provision of section 9 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. [applicable in case DTAA benefits are not available].
- That the investments made by me / us in the shares of Company are not arranged in a manner which results in obtaining a tax benefit, whether directly or indirectly, as one of its principal purposes. The tax benefit, if any, derived from such investments would be in accordance with the object and purpose of the relevant provisions of the said tax treaty.
- I/We, further declare that I/ we are the beneficial owner of the shares allotted in folio no..... as well as of the dividend arising from such shareholding
- 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 further declare that I / We are eligible to claim benefit said tax treaty including satisfaction of the Limitation of Benefits clause (wherever applicable). I / We also enclose a self-attested copy of Tax Residency Certificate (TRC) of Tax Year 2026-27 (i.e. covering the period from 01 April, 2026 to 31 ,March 2027) obtained from the tax authorities of the country of which I / We am a / are resident.
- I / We will inform immediately the Company if there is any change in the status.
- I / We hereby confirm that the declarations made above are complete, true and bona fide.

This declaration is issued to the Company to enable them to decide upon the withholding tax applicable on the dividend income receivable by me / us.

Yours faithfully,

For [NAME OF SHAREHOLDER]

Authorized Signatory: [Name/designation]

Email address: [Please insert]

Contact Number: [Please insert]

Contact address: [Please insert]

Tax Identification Number: [Please insert]

Note: Kindly strikethrough whichever is not applicable

**(including for FIIS/FPIs/Non-resident individuals/non-resident Firms or another entity being a non-resident)