

(On the letterhead of the shareholder)

DECLARATION FOR RESIDENT SHAREHOLDER

[To be declared by resident shareholder for availing the NIL tax rate deduction on dividend payment under the Income-tax Act, 2025 (IT Act)]

Date:

To

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

Subject: Declaration regarding category and beneficial ownership of shares

Ref: PAN -

Folio Number / DP ID/ Client ID – (Please specify 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 **BIRLA CORPORATION LIMITED** ('the Company'), I / We hereby declare as under:

1. I / We, *Full name of the shareholder* _____, holding share/shares of the Company as on the record date, hereby declare that I am / we are tax resident of India for the period April 2026 - March 2027 (Indian Tax Year).

2. I / We hereby declare that (Tick whichever is applicable):

We are **Insurance Company** and are the beneficial owner of the share/shares held in the Company; and therefore the provisions of section 393(1) (Table: Sl. No. 7) r.w.s. 393(4) (Table: Sl. No. 10) of the Income-tax Act, 2025 are not applicable; and we are submitting a self-attested copy of PAN Card and registration certificate.

OR

We are a **Mutual Fund** specified in Schedule VII (Table: Sl. No. 20 / 21) of the Income-tax Act, 2025 ('the Act'); and provisions of section 393(1) (Table: Sl. No. 7) r.w.s. 393(5)(d) of the Act are not applicable; and we are submitting self-attested copy of the PAN Card and registration certificate.

OR

We are **Alternative Investment Fund (AIF)** established in India; and our income is not subject to TDS as notified by the Income Tax Department through a separate notification issued under the Income-tax Act, 1961 (now, the Income-tax Act, 2025); and we are governed by SEBI regulations as Category I or Category II AIF; and we are submitting a self-attested copy of the PAN card and registration certificate; and we also affirm that income from such shares is not categorized as Income under the 'Profits and gains from business or profession'.

OR

- We are **business trust** as defined in section 2(21), and a special purpose vehicle referred to in Schedule V (Note 2) and therefore the provisions of section 393(1) (Table: Sl. No. 7) r.w.s. 393(4) (Table: Sl. No. 10) of the Income-tax Act, 2025, are not applicable; and are the beneficial owner of the share/shares held in the Company; and we are submitting self-attested copy of PAN Card and registration certificate.

OR

- We are **category of the entity (Government/ Reserve Bank of India/ Corporation established under by or under a Central Act)** and are the beneficial owner of the share/shares held in the Company; and are not subject to withholding tax under section 393(5) of the Income Tax Act 2025; and we are submitting self-attested copy of the documentary evidence supporting the exemption status (e.g. relevant copy of relevant rule, registration, notification, order, etc.) along with self-attested copy of PAN card.

OR

- We are a/an **Nature of the entity** covered by clause (**clause number**) of paragraph 4 of Circular 18/2017 issued under the Income-tax Act, 1961 (now, the Income-tax Act, 2025); and our income is unconditionally exempt u/s 11 and also, we are not statutorily required to file an Income tax return; and we are the beneficial owner of the equity share(s) held in the Company; and are not subject to withholding tax as per said CBDT circular; 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 will indemnify and hold harmless the Company for any tax, interest, penalty or related cost that the Company may incur due to non-withholding or withholding of tax at lower rate arising out of any acts of commission or omission initiated by the Company by relying on my/ our above averment.
4. I / We hereby confirm that the above declaration should be considered to be applicable for all the shares held in the Company under PAN / accounts declared in the form.

Thanking you,

Yours faithfully,

For (*Name of the shareholder*)

<<*insert signature*>>

Authorized Signatory

Email Address (Please mention)

Contact Number (Please mention)

Contact Address (Please mention)

Note: Kindly strikethrough whichever is not applicable.