

<letterhead>

Date:

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

Dear Sir,

Sub: Certification with regard to Payment of Dividend for the Financial Year ____

For the purpose of determination of tax liability u/s. 195 and 196D of the [Indian] Income Tax Act, 1961, I/We hereby certify that –

| Nature of information | Details |
|---|--|
| Name of the Shareholder | |
| Folio No/DP ID & Client ID | |
| Address in the country of residence | |
| Email id. | |
| Contact number | |
| Status | Company / LLP / Partnership / Trust / Individual |
| Tax identification number in the country of residence | |

I/We, << Name of the shareholder >> confirm that I/We are a tax resident of <<Insert country>> and are eligible to claim benefits of the India - << Insert country>> Double Tax Avoidance Agreement (DTAA), read with the provisions laid down in Multilateral Instrument (MLI) including satisfaction of the Limitation of Benefits clause (wherever applicable). I / We also enclose a self-attested copy of Tax Residency Certificate (TRC) (of FY ____ i.e. covering the period from 01 April, ___ to 31 March, ___) obtained from the tax authorities of the country of which I / We am a / are resident.

I/We, <<Name of the shareholder >> are the beneficial owner of the shares allotted in above 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 either do not have a Permanent Establishment (P.E.) in India or Dividend income earned by us is not attributable/effectively connected to our 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 <<<Year>>>. 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 P.E. in India or Dividend income is attributable/effectively connected to such P.E., I/We acknowledge our obligation to inform you forthwith with necessary details.

I/We hereby declare that the investments made by me/us in the shares of Birla Corporation Limited 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 Double Taxation Avoidance Agreement between India and [.....Insert name of country of which the shareholder is tax resident]

I/We further agree to indemnify Birla Corporation Limited for any penal consequences arising out of any acts of commission or omission initiated by Income Tax Authority by relying on our above averment.

Thanking you,

Yours Sincerely,
For <Name of the Shareholder>

Name: <insert authorised person name>
<Insert designation>