ADITYA BIRLA
LIFESTYLE BRANDS

July 24, 2026

Dear Shareholder(s),

Sub.: Communication in respect of deduction of tax at source on Dividend pay-out for FY 2025-26

Trust you and your family are safe and in good health.

We wish to inform you that the Board of Directors (“the Board”) of your Company at its meeting held on May 7, 2026 has recommended a dividend of Rs. 0.50 (fifty paisa) per equity share of the face value of Rs. 10/- (Rupees Ten only) each on fully paid-up equity shares and dividend of 8% on Non-Cumulative Non-Convertible Redeemable Preference Shares, for the financial year ended 2025-26, subject to approval of the shareholders at the ensuing Annual General Meeting of the Company and will be paid to the shareholders holding equity shares and preference shares of the Company as on the record date i.e. Friday, August 7, 2026.

In accordance with the provisions of the Income-tax Act, 2025 (“the Act”), and the Rules framed thereunder, dividend paid or distributed by a company shall be taxable in the hands of shareholders and the Company is required to deduct tax at source (“TDS”) from dividend payable to the shareholders at the applicable rates.

TDS rates that are applicable to shareholders depend upon their residential status and classification as per the provisions of the Act. The Company will therefore deduct tax at source at the time of payment of dividend, at rates based on the category of shareholders and subject to fulfilment of conditions as provided herein below:

Shareholders holding physical securities are requested to note that SEBI, vide its circular dated November 03, 2021 (subsequently amended by circulars dated December 14, 2021, March 16, 2023 and November 17, 2023) mandated that the security holders, holding securities in physical form, whose folio(s) do not have PAN, Choice of Nomination, Contact Details, Mobile Number, Bank Account Details, Specimen Signature updated, shall be eligible for any payment including dividend, interest or redemption in respect of such folios, only through electronic mode with effect from April 01, 2024, upon their furnishing all the aforesaid details in entirety to Registrar and Share Transfer Agent.

Details of the TDS rates applicable to different categories of shareholders and the documents required from each category are provided in Tables 1 and 2 below.

Table 1- Resident Shareholders

Category of Shareholder	Tax Deduction Rate	Exemption applicability/ Documentation requirement
Any Resident Shareholder	10%	Valid PAN updated with the Depository Participant in case shares are held in dematerialized form; or Registrar and Transfer Agent ("RTA") in case shares are held in physical form and no exemption sought by Shareholder.
	20%	No / Invalid PAN with the Depository Participant in case shares are held in dematerialized form; or RTA in case shares are held in physical form and no exemption sought by Shareholder
	Nil	No deduction of taxes in the following cases – • If Dividend income to a resident Individual shareholder during Tax Year (TY) 2026-27 does not exceed INR 10,000/-, • If the shareholder is exempted from TDS provisions through any circular or notification and provides an attested copy of the PAN along with the documentary evidence in relation to the same.
Any Resident individual Shareholder submitting Form No. 121	Nil	Shareholders providing **Form No. 121 *(Refer Annexure 1)*** on fulfilment of prescribed conditions. Note - All fields are mandatory to be filled up and Company may at its sole discretion reject the form if it does not fulfil the requirement of law.
*NIL/lower tax will be deducted on dividend payable to the following categories of resident shareholders, on submission of self-declaration (**Refer Annexure 2**):*		
Insurance Companies	Nil	Documentary evidence to prove that the Insurance company qualify as Insurer in terms of the provisions of Section 2(7A) of the Insurance Act, 1938 along with self-attested copy of the registration certificate substantiating applicability of section 393(4) Table: Sl. No. 10) of the IT Act and PAN card
Mutual Funds	Nil	Documentary evidence to prove that the mutual fund is registered with Securities and Exchange Board of India ('SEBI') and is notified under Schedule VII [Table Sr. No. 20] to Section 11 of the Act and is eligible for exemption, along with self-attested copy of the registration certificate and PAN card;
Alternative Investment Fund (AIF) established in India	Nil	Self-declaration that its income is exempt under Schedule V [Table Sr. No. 1] to Section 11 - Schedule V [Table Sr. No. 1 and 6] of the Act and that they are registered as Category I or Category II AIF under the Securities and Exchange Board of India (Alternative Investment Fund) Regulations, 2012, made under the Securities and Exchange Board of India Act, 1992.

Aditya Birla Lifestyle Brands Limited

Corporate Office:
Kh No. 118/110/1, Building 2, Divyashree Technopolis, Yemalur Main Rd, off HAL Airport Road, Bengaluru- 560037

Registered Office:
Piramal Agastya Corporate Park, Building 'A', 4^{th} and 5^{th} Floor, Unit No. 401, 403, 501, 502, L.B.S. Road, Kurla, Mumbai - 400 070

Website: www.ablbl.in
E-mail: cs@ablbl.adityabirla.com
Tel.: +91 86529 05000
CIN: L46410MH2024PLC423195

		Copy of self- attested registration certificate and PAN card should also be provided;
National Pension System Trust & other Shareholders	Nil	Self-declaration that it qualifies as NPS trust and income is eligible for exemption under Schedule VII [Table Sr. No. 41] to Section 11 of the Act and being regulated by the provisions of the Indian Trusts Act, 1882 along with self-attested copy of PAN card;
Corporation established by or under a Central Act which is, under any law for the time being in force, exempt from income-tax on its income:	Nil	Declaration along with self-attested copy of documentary evidence supporting the exemption.
Recognized Provident funds/ Approved Superannuation fund/Approved Gratuity Fund	Nil	Self-declaration that its income is eligible for exemption under Schedule III [Table: S. No. 32] to section 11 of the Act along with self-attested copy of PAN card and approval granted by Commissioner of Income Tax.
Business Trust	Nil	Self-declaration that its income is exempt under Schedule V [Table Sr. No. 3] to Section 11 of the Act along with self attested copy of PAN card.

Table No. 2 - Non-resident Shareholders

Category of Shareholder	**Tax Deduction Rate**	**Exemption applicability/ Documentation requirement**
Any Non-resident shareholder, Foreign Institutional Investors, Foreign Portfolio Investors (FII, FPI)	20% (plus applicable surcharge and cess)	In case, Non-Resident Shareholders provide a certificate issued under Section 395 of the Act, for lower / nil withholding of taxes, rate specified in the said certificate shall be considered, on submission of self-attested copy of the same. As per Section 159 of the Act, a non-resident shareholder has an option to be governed by the provisions of the Double Taxation Avoidance Agreement ('DTAA') between India and the country of tax residence of the shareholder. The DTAA rate shall be applied for tax deduction at source on submission of the following documents to the company:

		Self-attested copy of Tax Residency Certificate (TRC) (of TY 2026-27 or calendar year 2026), valid as on the AGM date obtained from the tax authorities of the country of which the shareholder is resident • Self-declaration in Form No. 41 executed in electronic mode from Income tax portal. • Self-declaration confirming not having a Permanent Establishment in India and eligibility to Tax Treaty benefit (of TY 2026-27 or calendar year 2026) (format attached herewith – ***(Refer Annexure 3)***. The Company reserves the right to apply the beneficial treaty rate only upon satisfaction regarding validity, completeness and correctness of the documents furnished.
Non-Resident Shareholders who are tax residents of Notified Jurisdictional Area as defined u/s 176) of the Act	**30%**	**NA**
Sovereign Wealth Funds and Pension funds notified by Central Government under Schedule V [Table: SI No. 7] of the Act	**Nil**	Copy of the notification issued by CBDT substantiating the applicability of section Schedule V [Table SI. No 7] of the Act issued by the Government of India. Self-Declaration that the conditions specified in Schedule V [Table SI. No 7] have been complied with. ***(Refer Annexure 4A & 4B respectively)***
Subsidiary of Abu Dhabi Investment Authority (ADIA) as prescribed under Schedule V [Table SI. No 7] of the Act	**Nil**	Self-Declaration substantiating the fulfilment of conditions prescribed under Schedule V [Table SI. No 7] ***(Refer Annexure 5)***
Alternative Investment Fund - Category III located in International Financial Services Centre	**Rates prescribed in the Act**	TDS will be deducted as per the rates prescribed in the Act on receipt of a self-declaration in the format as prescribed in ***Annexure 6*** along with registration certificate substantiating the nature of the entity and PAN card

Corporate Office:
Kh No. 118/110/1, Building 2, Divyashree Technopolis, Yemalur Main Rd, off HAL Airport Road, Bengaluru- 560037

Registered Office:
Piramal Agastya Corporate Park, Building 'A', 4th and 5th Floor, Unit No. 401, 403, 501, 502, L.B.S. Road, Kurla, Mumbai - 400 070

Website: www.ablbl.in
E-mail: cs@ablbl.adityabirla.com
Tel.: +91 86529 05000
CIN: L46410MH2024PLC423195

The format of the aforesaid documents may be downloaded from the link given at the end of this communication or Company's website at www.ablbl.in .

Transferring credit to the Beneficial owner - Further, in terms of Rule 203 of the Income Tax Rules, 2026, if dividend income on which tax has been deducted at source is assessable in the hands of a person other than the deductee, then such deductee should file declaration with Company in the manner prescribed in the Rules (Format of declaration under Rule 203 of the Rules is attached as ***Annexure 7*** and **Appendix A for Rule 203**).

Shareholders holding Ordinary Shares under multiple accounts under different status / category and single PAN, may note that, higher of the tax as applicable to the status in which shares held under a PAN will be considered on their entire holding in different accounts.

For all Shareholders:

To enable us to determine the appropriate TDS / withholding tax rate applicable, we request you to provide the above details and documents not later than August 10, 2026.

The aforementioned documents should be uploaded with Company's RTA i.e. MUFG Intime India Private Limited at https://web.in.mpms.mufg.com/formsreg/submission-of-Form-121-41.html or mail to investor.helpdesk@in.mpms.mufg.com . In case the requisite documents are submitted by the shareholders through his/her registered email ID, the Company has full right to demand for the original documents and the shareholders undertake to abide by such request. Documents sent to any other email ids may tantamount to non-submission of documents and attract TDS as per the provisions of the Act. Documents received by Registered Post or from registered email ID will only be accepted.

In the event, the Shareholders would like to submit the aforesaid documents in physical mode, the same may be submitted to the Registrar and Share Transfer Agent of the Company i.e., MUFG Intime India Private Limited (Formerly Link Intime India Private Limited), C-101, 'Embassy 247', L.B.S. Marg, Vikhroli (West), Mumbai – 400 083.

In case of joint shareholders, the shareholder named first in the Register of Members is required to furnish the requisite documents for claiming any applicable beneficial tax rate.

The tax credit can be viewed in Form 168 by logging in with your credentials (with valid PAN) at TRACES https://traces.tdscpc.gov.in/ or the e-filing website of the Income Tax Department of India https://www.incometax.gov.in/iec/foportal/.

Shareholders will also be able to see the credit of TDS in Form 26AS, which can be downloaded from their e-filing account at https://eportal.incometax.gov.in/iec/foservices/#/login .

Updation of PAN, Bank Account details, Signature, Mobile Number, Email Id, Address and other details:

All the shareholders are requested to update their PAN, Bank Account details, Signature, Mobile Number, E-mail ID, Address, residential status, category and other details with their relevant depositories through their depository participants, if the shareholding is in demat form.

In case you are holding shares in physical form, you may submit Form ISR-1, ISR-2 and SH-13 along with supporting documents with the Company's RTA viz., MUFG Intime India Private Limited *(formerly Link Intime India Private Limited)* at Unit: Aditya Birla Lifestyle Brands Limited, C-101, Embassy 247, L.B.S. Marg, Vikhroli (West) Mumbai 400083. The Shareholders are requested to go through the web link of RTA https://web.in.mpms.mufg.com/KYC-downloads.html to download Forms. All the forms are available in under the head "Format for KYC" or visit Company's website www.ablbl.in to download Forms.

The Company is obligated to deduct TDS based on the records made available by National Securities Depository Limited or Central Depository Services (India) Limited *[collectively referred to as 'the Depositories']* in case of shares held in demat mode and from the RTA in case of shares held in physical mode and no request will be entertained for revision of TDS return.

We solicit your cooperation in this regard.

Yours Sincerely,
For **Aditya Birla Lifestyle Brands Limited**

Sd/-
Rameez Shaikh
Company Secretary & Compliance Officer
A24939

Annexure 1

FORM NO. 121

[*See* rule 211]

Declaration under section 393(6) for receipt of certain incomes without deduction of tax

PART A

[To be Filled by the person for receipt of certain incomes without deduction of tax]

<table>
<tr><th colspan="7">Details of the declarant</th></tr>
<tr><td>1.</td><td colspan="4">Name</td><td colspan="2">(refer Note 1)</td></tr>
<tr><td>2.</td><td colspan="4">Address</td><td colspan="2">(refer Note 2)</td></tr>
<tr><td>3.</td><td colspan="4">Permanent Account Number</td><td colspan="2"></td></tr>
<tr><td>4.</td><td colspan="4">Status</td><td colspan="2">(refer Note 3)</td></tr>
<tr><td>5.</td><td colspan="4">Residential status</td><td colspan="2">(refer Note 4)</td></tr>
<tr><td>5(a).</td><td colspan="4">If resident individual, whether age is 60 years or more at any time during the tax year</td><td colspan="2">Yes/no</td></tr>
<tr><td>6.</td><td colspan="4">Email id</td><td colspan="2"></td></tr>
<tr><td>7.</td><td colspan="4">Contact number</td><td>Country Code</td><td>Number</td></tr>
<tr><td>8.</td><td colspan="4">Tax Year (for which declaration is made)</td><td colspan="2"></td></tr>
<tr><th colspan="7">Details of income</th></tr>
<tr><td>9.</td><td colspan="4">Nature of income</td><td colspan="2">(refer Note 5)</td></tr>
<tr><td>10.</td><td colspan="4">Estimated income for which declaration is made</td><td colspan="2"></td></tr>
<tr><td>11.</td><td colspan="4">Details of Form No. 121 other than this form filed during the tax year, if any</td><td colspan="2">(refer Note 6)</td></tr>
<tr><td>11(a).</td><td colspan="4">Total number of Form No. 121 filed earlier</td><td colspan="2"></td></tr>
<tr><td>11(b).</td><td colspan="4">Aggregate amount of income for which Form No. 121 were filed</td><td colspan="2"></td></tr>
<tr><td>12.</td><td colspan="4">Aggregate amount of income for which declaration is made during the tax year [sum of column 10 and 11(b)]</td><td colspan="2"></td></tr>
<tr><td>13.</td><td colspan="4">Estimated total income of the tax year including the income mentioned in column 12</td><td colspan="2">(refer Note 7)</td></tr>
<tr><td rowspan="4">14.</td><td colspan="4">Details of the ITR filed for previous two tax years</td><td colspan="2"></td></tr>
<tr><td>Sl. No.</td><td>Tax Year</td><td>Acknowledgment Number</td><td>Return Income</td><td colspan="2"></td></tr>
<tr><td>1.</td><td></td><td></td><td></td><td colspan="2"></td></tr>
<tr><td>2.</td><td></td><td></td><td></td><td colspan="2"></td></tr>
</table>

DECLARATION

I... having Permanent Account Number ………… do hereby declare that

(i) to the best of my knowledge and belief what is stated above is correct, complete and is truly stated.

(ii) the incomes referred to in this form are not includible in the total income of any other person under sections 96 to 99.

(iii) tax on my estimated total income as referred to in column 13 of Part A (including the income referred to in column 12 of Part A) for tax year… will be nil.

(iv) my income as referred to in column 12 of Part A does not exceed the maximum amount not chargeable to tax for tax year….. (*not to be applicable in case of resident individual of age of sixty years or more at any time during the tax year*)

(v) in case this declaration is found to be false, I shall be liable to prosecution/penalty under the Act.

Place: ………… Signature of the Declarant

Date: ………… Name:

PART B

[Verification by the person who has received declaration(s) in Part-A from the declarant(s) and responsible for paying the income in respect of which this declaration is made]

	Details of the person responsible for paying income		
1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Tax Deduction and Collection Account Number		
4.	Permanent Account Number		
5.	Email id		
6.	Contact number	Country Code	Number
7.	Tax Year		
Details of the declarant and the declarations received			
8.	Name of the declarant	*(refer Note 1)*	
9.	Permanent Account Number		
10.	Unique Identification Number		
11.	Date of Birth/Incorporation	*(dd/mm/yyyy)*	
12.	Address	*(refer Note 2)*	
13.	Email id		
14.	Contact number	Country Code	Number
15.	Estimated income for which declaration is made	*(as per column 10 of Part A)*	
16.	Estimated total income of the tax year of the declarant	*(as per column 13 of Part A)*	
17.	Aggregate amount of income for which declaration is made during the tax year	*(as per column 12 of Part A)*	
18.	Date on which declaration is received	*(dd/mm/yyyy)*	

DECLARATION

I (name of authorized person)………………. having Permanent Account Number ………… hereby certify that the information pertaining to the declarant(s) above has been duly furnished.

Place: ………… Signature of the authorized person

Date: ………… Name:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Declaration can be furnished by an individual being a resident under section 393(6)[Table: Sl. No. 1] or by any person, not being a company or a firm or an individual covered in section 393(6)[Table: Sl. No. 1], under section 393(6)[Table: Sl. No. 2].
4. Fill 'residential status' as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.
5. This application is applicable for following incomes, please fill as applicable:
   (a) payment of accumulated balance due to an employee participating in recognized provident fund
   (b) insurance commission for soliciting or procuring insurance business including business related to continuance, renewal, or revival of the insurance policies.
   (c) rent from a specified person
   (d) income in respect of (i) units of a mutual fund, or (ii) units from the Administrator of the specified undertaking, or (iii) units from the specified company
   (e) interest on securities, interest other than interest on securities by a banking company or a co-operative society carrying on the business of banking or interest by a post office for a deposit made under a scheme notified by the Central Government or by Specified person
   (f) payment in respect of life insurance policy including the sum allocated as bonus on such policy
   (g) dividend (including dividend on preference shares) declared by domestic company

   Refer Section 393(6) for more details.

6. In case any declaration(s) in Form No, 121 is filed before filing this declaration during the tax year, mention the total number of such Form No. 121 filed along with the total amount of income for which said declaration(s) have been filed.

7. Please mention amount of estimated total income of the tax year for which declaration is filed including the amount of income for which this declaration and earlier declaration(s), if any, is made.

8. The person responsible for paying income referred to in row no. 10 of Part A shall allot a unique identification number to all Form No. 121 received by him during a quarter of the tax year and report the same in TDS statement furnished for the same quarter.

9. The person responsible for paying income referred to in row no. 10 of Part A shall accept the declaration where the tax on declarant's estimated total income as referred to in row no. 13 of Part A of the tax year will be nil.

10. Estimated total income shall be calculated after allowing for deduction(s) under Chapter VIII of the Act, if any, or set off of loss, if any, under the head "Income from house property" and rebate allowable under section 156.

11. For a declarant other than the resident individual whose age is 60 years or more at any time during the tax year, the person responsible for paying income referred to in row no. 10 of Part A shall not accept the declaration where the amount of income of the nature referred to in section 393(6) or total amount of such income credited or paid or likely to be credited or paid during the tax year in which such income is to be included exceeds the maximum amount which is not chargeable to tax.

12. Before signing the verification, the declarant should satisfy himself that the information furnished in the declaration is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section *482*.

13. Some of the information in the form would be pre-filled to the extent possible.

14. Amounts to be filled in ₹ unless otherwise provided.

Annexure 2

(ON THE LETTER HEAD OF SHAREHOLDER)

Date: / /

To

Dear Sir/Madam,

Re: Declaration of exemption from taxes deducted at source ("TDS") for the financial year 20__-__ (ending on March 31, 20__)

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 20__ - March 20__ (Indian Fiscal Year).

2. I/We hereby declare that ***(Strike out whatever is not applicable)***

   *We are a Mutual Fund as specified in Section 11(3) (Schedule VII) (Table Sr. No. 20) of the Income Tax Act, 2025 and are the beneficial owner of the share/shares held in the Company;
   OR
   *We are ***(type of the entity)*** and are the beneficial owner of the share/shares held in the Company; and are not subject to withholding tax as per section 393(5)/ 400 of the Income Tax Act, 2025;
   OR
   *We are an Insurance Company as specified in section 393 (4) (Table Sr. No. 10) of the Income Tax Act, 2025 and are the beneficial owner of the share/ shares held in the Company or have full beneficial interest in the share/shares;
   OR
   *We are an Alternative Investment Fund (AIF) established in India and are the beneficial owner of the share/shares held in the Company; and our income is exempt under Section 11(1)-Schedule V (Table Sr. No. 1) of the Act. Therefore, we are eligible for exemption from TDS provisions as specified in CBDT Notification No. 51/2015.

We are governed by SEBI regulations as Category I or Category II AIF 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 a recognized provident fund, and our income is eligible for exemption under section 11(3)-Schedule VII (Table Sr. No. 22) of the Act and being regulated by the provisions of the Provident Fund Act, 1952 and are the beneficial owners of the share/shares held in the Company.

OR

We are an approved superannuation fund, and our income is eligible for exemption under section 11(3)-Schedule VII (Table Sr. No. 23) of the Act and are the beneficial owners of the share/shares held in the Company.

OR

We are an approved gratuity fund, and our income is eligible for exemption under section 11(3)-Schedule VII (Table Sr. No. 24) of the Act and being regulated by the provisions of the Payment of Gratuity Act, 1972 and are the beneficial owners of the share/shares held in the Company.

OR

*We qualify as NPS trust and our income is eligible for exemption under section 11(3)-Schedule VII (Table Sr. No. 41) of the Act and being regulated by the provisions of the Indian Trusts Act, 1882 and are the beneficial owner of the share/shares held in the Company;

3. Following self-attested copy of the documentary evidence enclosed as a proof of exemption: ***(Please specify the document/s)***

4. 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.

5. 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.

6. I/We hereby confirm that the declarations made above are complete, true and bona fide.

Yours faithfully,
For[NAME OF SHAREHOLDER]

Authorized Signatory (Name and designation)

Email Address (Please mention)
Contact Number (Please mention)
Contact Address (Please mention)

Annexure 3

(ON THE LETTER HEAD OF SHAREHOLDER)

Date:

Issuer Name

Issuer Address

Dear Sir/Madam,

Re: Declaration provided to______________**("The Company")** for claiming the tax treaty benefits for the financial year ________-________ (ending on March 31, __________).

Declaration

This is to confirm that,

- [NAME OF SHAREHOLDER] is a tax resident of [COUNTRY OF RESIDENCE] as per the provisions of the Agreement for Avoidance of Double Taxation and Prevention of Fiscal Evasion between India and [COUNTRY OF RESIDENCE] (the "India-[COUNTRY OF RESIDENCE] DTAA");

- [NAME OF SHAREHOLDER] will continue to maintain the 'tax resident' status in *his/her/its respective Country for the application of the provisions of the India-[COUNTRY OF RESIDENCE] DTAA, during the financial year _____________ .

- [NAME OF SHAREHOLDER] is eligible to claim the benefits under the provisions of India-[COUNTRY OF RESIDENCE] DTAA;

- The claim of benefits by [NAME OF SHAREHOLDER] is not impaired in any way;

- [NAME OF THE SHAREHOLDER] is the beneficial owner of [NO OF SHARES] shares held in the Company as per Folio__________/ demat account_________________(*if shares are held under different Folio No., give separate details for all)*. Further, [NAME OF THE SHAREHOLDER] is the beneficial owner of dividend receivable from the Company in relation to aforementioned shares;

- [NAME OF THE SHAREHOLDER] does not have any taxable presence, fixed base or permanent establishment in India as per the provisions of the India- [COUNTRY OF RESIDENCE] DTAA during the Financial Year ______________ ; and

- NAME OF THE SHAREHOLDER] is the holder/ not the holder of (*strikethrough whichever is not applicable*) PAN allotted by the Income Tax Authorities in India.

- NAME OF THE SHAREHOLDER] will immediately inform the Company if there is a 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 [NAME OF SHAREHOLDER].

Yours faithfully,

For [NAME OF SHAREHOLDER]

Authorized Signatory [Name/designation]

Email address: [Please insert]

Contact Number: [Please insert]

Contact address: [Please insert]

Annexure 4A

[To be provided on Shareholder's Letter head]

DECLARATION FOR SOVEREIGN WEALTH FUNDS

(To be declared by non-resident shareholder as prescribed under Schedule V to Section 11 of the Income-tax Act, 2025 for NIL deduction on payment of dividend)

Date: xxxxxxxxxxx

To

Adani ______________________,

Subject: Declaration regarding fulfillment of prescribed conditions under Schedule V to Section 11 of the Income tax Act, 2025

We, [...] do hereby solemnly declare as follows:

- We certify that we are compliant with the conditions as stipulated under Schedule V to Section 11 of the Act during the tax year 2026-27.
- We also certify that we comply with the conditions laid down in the Circular number 03/2026 issued by CBDT dated30-03-2026, for granting exemption to the established Sovereign Wealth Fund.

(Name, designation & signature of Non-resident Shareholder)

Company Seal (if applicable)

Date: ....
Place: ....
Address: ....
Email and Telephone: ....
Tax identification number (country of residence): ....

Annexure 4B

[To be provided on Shareholder's Letter head]

DECLARATION FOR PENSION FUNDS

(To be declared by non-resident shareholder as prescribed under Schedule V to Section 11 of the Income-tax Act, 2025 for NIL deduction on payment of dividend)

Date: xxxxxxxxxxx

To

Adani _________________,

Subject: Declaration regarding fulfillment of prescribed conditions under Schedule V to Section 11 of the Income tax Act, 2025

We, [...] do hereby solemnly declare as follows:

- We certify that we are compliant with the conditions as stipulated under Schedule V to Section 11 of the Act during the tax year 2026-27.
- We also certify that we comply with the conditions laid down in Rule 282 of Income-tax Rules, 2026 *(notified vide Notification No. 67/2020 [F. No. 370142/28/2020-TPL] / GSR 508(E) under erstwhile* Income-tax Rules *1962).*
- We also certify that we comply with the conditions laid down in the notification number XXXX issued by CBDT dated DD-MM-YYYY, for granting exemption to the Pension Fund.

(Name, designation & signature of Non-resident Shareholder)

Company Seal (if applicable)

Date: ....
Place: ....
Address: ....
Email and Telephone: ....
Tax identification number (country of residence): ....

Annexure 5

[To be provided on Shareholder's Letterhead]

DECLARATION FOR WHOLLY OWNED SUBSIDIARY OF ABU DHABI INVESTMENT AUTHORITY

Date: xxxxxxxxxxx

To

Subject: Declaration regarding fulfillment of prescribed conditions under *Schedule V (Table: Sl. No. 7)* of the Income-tax Act, 2025 (IT Act)

I / We, […………………………………………………] do hereby solemnly declare as follows:

- We are resident of United Arab Emirates (UAE) and are a wholly owned subsidiary of Abu Dhabi Investment Authority.
- We also certify that the investment made by us is directly / indirectly out of the funds owned by the Government of Abu Dhabi (UAE).
- We certify that we are compliant with the conditions as stipulated under provisions of *Schedule V (Table: Sl. No. 7)* read with section 11 of the IT Act during the year 2026-27.

(Name, designation & signature of Non-resident Shareholder)

Company Seal (if applicable)

Date: ………………
Place: ………………….
Address: ………………….
Email and Telephone: ……………….
Tax identification number (country of residence): ………………

Annexure 6

DECLARATION FOR ALTERNATIVE INVESTMENT FUND - CATEGORY III LOCATED IN INTERNATIONAL FINANCIAL SERVICES CENTRE

Date: xxxxxxxxxxx

To

Adani ___________________,

Subject: Declaration regarding registration number and nature

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

a. I / We, am / are registered with Securities Exchange Board of India ('SEBI') as a Category III Alternative Investment Fund, holding the registration number XXXXX and complying with all regulations as prescribed by SEBI during the tax year 2026-27.

b. I am / We are registered with SEBI under the status as *Limited Liability Partnership/ *Body Corporate or Company / *Trust and have obtained the necessary certificates as prescribed.

c. I / We are located in any International Financial Services Centre.

d. I/ We further declare that all the units of the Alternative Investment Fund are held by non-residents other than unit held by a sponsor or manager.

(Name, designation & signature of the Shareholder)

Trust/ Company/ Limited Liability Partnership Seal (if applicable)

Date: ....
Place: ....
Address: ....
Email and Telephone: ....
PAN/Tax identification number (country of residence): ....

Notes:

1. *Delete whichever is not applicable.

Annexure 7

[On letterhead of shareholder]

Date:

To

Sub: Declaration under section 390 of Income Tax Act, 2025 read with Rule 203 of the Income Tax Rules, 2026

Ref: PAN – Mention PAN of Shareholder
Folio Number / DP ID/ Client ID – Mention all the account details

1. This is in reference to captioned shares of your company, which were held by ___________ [Insert Name] on the record date on behalf of beneficial owners of such shares on account of following reason (Mention reasons, such as joint ownership or Clearing Members, etc.)

2. Section 390 of the Income Tax Act, 2025 ('the Act') read with Rule 203 of the Income Tax Rules, 2026 ('the Rules') inter alia states that if the income on which the tax has been deducted at source is assessable in the hands of a person other than deductee, credit of tax deducted at source shall be given to the other person and not to the deductee.

3. For the aforesaid reasons, I/We ____________[Insert name] do hereby declare that the dividend on such captioned shares is includible and taxable in the hands of the beneficial owner as stated below:

Sr No.	Name	Address	PAN	Contact Number	Email id

4. We therefore request you that TDS deducted under section 393 of the Act may please be deducted in the name and PAN of the person named in above table and the certification for deduction of tax at source shall be issued in the name and PAN of the person as shown in the above table under Rule 203 of the Rules r.w. section 390 of the Act.

5. I/ We further indemnify the Company for any consequences arising out of any acts of commission or omission initiated by the Company by relying on my/ our above averment.

Authorised Signatory

(Company seal should be affixed)