

Annexure- 2

Declaration by shareholder qualifying as Insurer as per section 2(7A) of the Insurance Act, 1938.

<on letterhead of the shareholder>

Date: _____

TO WHOMSOEVER IT MAY CONCERN

Dear Sir,

Sub: Declaration with regards to dividend income.

For the purpose of determination of Income-tax TDS liability under Income Tax Act 2025, we hereby certify as follows:

| Nature of information | Details |
|---|-------------------|
| Name of the Shareholder | |
| Status | Insurance Company |
| Contact number | |
| PAN | |
| Registration number of the certificate Obtained from IRDA | |
| Nature of Insurance business | |

Further, we declare that we qualify as Insurer as per section 2(7A) of the Insurance Act, 1938 and <<name of the shareholder>> is the beneficial owner of dividend income and is eligible for exemption from withholding taxes as per section 393(1) of Income-tax Act, 2025 for the Financial Year 2026-27.

In this regard, we have enclosed certificate of registration with IRDA/LIC/GIC, as applicable.

In this connection, we also certify that the above made declaration applies to all DPID & client ID linked the PAN <<PAN of the shareholder >>.

For _____

Authorized Signatory

Name and Designation: