



SH/XII/044/2026-27

29th June, 2026

Corporate Relationship Department
BSE Limited
01st Floor, Phiroze Jeejeebhoy Towers
Dalal Street, Fort,
Mumbai-400 001
Scrip Code: 500040

Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 05th floor,
Bandra-Kurla Complex
Bandra (East), Mumbai-400 051.
Scrip Code: ABREL

Dear Sir/ Madam,

Sub: Communication to the Shareholders of Aditya Birla Real Estate Limited ('the Company') regarding the 'Deduction of tax at source on dividend payment'

In accordance with the provisions of the Income-Tax Act, 2025 ('the Act'), the dividend to be paid or distributed by the Company is taxable in the hands of the shareholders. The Company is therefore required to deduct tax at source ("TDS") at the time of payment of dividend to shareholders at the applicable rates.

In this connection, please find attached herewith an e-mail Communication which is being sent to all the Shareholders of the Company whose email IDs are registered with the Company/Registrar and Share Transfer Agent/Depositories explaining the applicability of tax deduction and process to be followed by the eligible shareholders to ensure appropriate deduction of tax on the dividend, if declared and payable during FY2026-27.

This communication is also being made available on the website of the Company at www.adityabirlarealestate.com.

This disclosure is being made in compliance with Regulation 30 of the SEBI (Listing Regulations and Disclosure Requirements) Regulations, 2015.

This for your information and record.

Thanking you,

Yours truly,
For **ADITYA BIRLA REAL ESTATE LIMITED**
(Formerly Century Textiles and Industries Limited)



ATUL K. KEDIA
Jt. President (Legal) & Company Secretary

Encl: As above



ADITYA BIRLA REAL ESTATE LIMITED

(Formerly Century Textiles and Industries Limited)

Registered Office: Century Bhavan, Dr. Annie Besant Road, Worli, Mumbai - 400 030.

Phone: +91-22-24957000; **Fax:** +91-22-24309491, +91-22-24361980

Website: www.adityabirlarealestate.com; **Email:** ctil.secretary@adityabirla.com

CIN: L17120MH1897PLC000163

Date: 29th June, 2026

Dear Shareholder,

Subject: Communication to Shareholders - Deduction of tax at source on 171st Dividend Payout

We are pleased to inform you that the Board of Directors at their Meeting held on 06th May, 2026, has recommended a Final Dividend of Rs. 2.50/- (Rupees Two and Paise Fifty Only) per equity share having face value of Rs. 10/- each i.e. 25% for the Financial Year ended 31st March, 2026 for approval of the Shareholders at the ensuing 129th Annual General Meeting (AGM) of the Company to be held on Monday, 27th July, 2026. The dividend will be paid through electronic mode only after approval at the AGM to the Shareholders holding equity shares of the Company, either in electronic or in physical form as on the record/book closure date i.e. Tuesday, 14th July, 2026, for determining eligibility of Shareholders to receive dividend.

As you may be aware, in terms of the provisions of the Income-tax Act, 2025, ("the Act") the dividend paid or distributed by a Company is taxable in the hands of the Shareholders. The Company shall therefore be required to deduct tax at source ("TDS") at the time of payment of dividend to Shareholders at the applicable rates.

Tax rates that are applicable to Shareholders depend upon their residential status and classification as per the provisions of the Act. All Shareholders are requested to update the residential status and category in their respective Demat accounts, if the shares are in demat form or with the Company's Registrar & Transfer Agent ('RTA'), MUFG Intime India Private Limited (formerly Link Intime India Private Limited) if the shares are held in physical form.

This communication summarizes the applicable TDS provisions as per the Act for Resident and Non-Resident shareholder categories.

A. For Resident Shareholders:

Tax will be deducted at source ("TDS") under Section 393(1) of the Act @ 10% on the amount of dividend payable unless exempt under any of the provisions of the Act. However, in the case of individuals, TDS would not apply if the aggregate of total dividend paid to them by the Company during FY 2026-27 does not exceed Rs. 10,000 (Rupees Ten Thousand Only). Tax deduction will be subject to the below requirements:

Where, the Permanent Account Number ('PAN') is available and such PAN is valid / operative as per the provisions of the Act:

In accordance with Section 393(1) of the Act, for resident Shareholders TDS shall be applied from the dividend amount at rate of 10% except for Shareholders who have not registered their valid PAN (where

tax will be deductible at a higher rate as per the provisions of Section 397(2) of the Act). As per Section 262 of the Act, every person who has been allotted a PAN and who is eligible to obtain Aadhaar, shall be required to link the PAN with Aadhaar. In case of failure to comply to this, the PAN allotted shall be deemed to be invalid/inoperative and tax shall be deducted at the rate of 20% as per the provisions of section 397(2) of the Act. The Company will be using online functionality of the Income tax department for the above purpose and no claim shall lie against the Company if tax is deducted based on the status on the said online functionality of Income Tax department.

The above TDS will be applied by the Company unless exempt under the provisions of the Act and subject to furnishing of the following self-certified documents:

- i. **Form No. 121 in the case of eligible Resident Individual Shareholders:** No TDS shall be applied in the case of a resident individual shareholder if the shareholder provides duly signed Form No. 121 (applicable to a resident individual), provided that all the prescribed eligibility conditions are met. (Format of declaration forms are annexed as [Annexure 1](#)).
- ii. **Insurance companies:** Documentary evidence i.e. declaration (in the format annexed as [Annexure 2](#)) that the provisions of Section 393(4) of the Act are applicable, along with self-attested copy of registration certificate and PAN.
- iii. **Mutual Funds:** Documentary evidence to prove that the mutual fund is a mutual fund specified under Schedule VII of Section 11 of the Act along with self-attested copy of registration certificate/document and PAN. (Format of declaration form is annexed as [Annexure 2](#)).
- iv. **Alternative Investment Fund (AIF) established in India:** Self-declaration that its dividend income is exempt under Schedule V of Section 11 of the Act, and they are established as Category I or Category II AIF under the Securities and Exchange Board of India (Alternative Investment Fund) Regulations, 2012 as amended. (Format of declaration form is annexed as [Annexure 2](#)). Copy of self-attested registration documents and PAN card should also be provided.
- v. **New Pension System Trust:** Declaration (refer format as [Annexure 2](#)) along with self-attested copy of documentary evidence supporting the exemption under Schedule VII (41) to Section 11 of the Act and self-attested copy of PAN card;
- vi. **Recognized provident fund / Approved superannuation fund / Approved gratuity fund:** Self-declaration that its income is eligible for exemption under Schedule III [Table: S. No. 32] and VII [Table: S. Nos. 22,23,24] to section 11 of the Act along with self-attested copy of PAN card and approval granted by Commissioner of Income Tax;
- vii. **Dividend payable to Government, Reserve Bank or certain corporations:** No TDS is required to be deducted as per Section 393(5) of the Act.
- vii. **Other shareholders:** Declaration (refer format [Annexure 2](#)) along with self-attested copy of documentary evidence supporting the exemption and self-attested copy of PAN card;
- viii. Where a shareholder furnishes a valid Nil or lower tax rate deduction certificate under Section 395(1) of the Act, TDS will be applied as per the rates prescribed in such certificate.

B. For Non-Resident Shareholders:

1. Tax is required to be withheld in accordance with the provisions of Section 393(2) of the Act at applicable rates in force. As per the relevant provisions of the Act, the tax shall be withheld @ 20% (plus surcharge and cess, as applicable) on the amount of dividend payable.
2. 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, if such DTAA provisions are more beneficial to such shareholder. To avail the DTAA benefits, the non-resident shareholder will have to compulsorily provide the following documents:

- a. Self-attested copy of Permanent Account Number (PAN), if allotted by Indian Income Tax Authority.
- b. Self-attested copy of Tax Residency Certificate ("TRC") issued by the revenue authorities of the country of which shareholder is tax resident, evidencing and certifying shareholder's tax residency status for FY 2026-27.
- c. Form 41 filed electronically on the Indian Income Tax web portal is compulsorily required as per section 159(1) & 159(2) of the Act to avail the benefit of DTAA.
- d. Self-declaration (refer format as Annexure 3) by the non-resident shareholder of meeting the treaty eligibility requirements and satisfying beneficial ownership requirement valid for the tax year 2026-27 covering the period from 1st April, 2026 to 31st March, 2027.

The Company will apply at its sole discretion and is not obligated to apply the beneficial DTAA rates for tax deduction on dividend payable to Shareholders. Application of beneficial DTAA rate shall depend upon the completeness and satisfactory review by the Company of the documents submitted by the Non-Resident Shareholders and meeting the requirements of the Act.

Please note: Shareholders holding 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 are held under a PAN will be considered on their entire holding in different accounts.

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 Wednesday, 8th July, 2026.

The above information regarding deduction of tax at source are summarized as under for easy reference:

A. RESIDENT MEMBERS:

1. Tax Deductible at Source on dividend payable for resident members

Sr. No.	Particulars	Withholding tax rate	Documents required (if any) / Remarks
1.	Valid PAN updated in the Company's Register of Members	10%	No document required. In case of individual Member, if dividend does not exceed Rs. 10,000/-, no TDS / withholding tax will be deducted. Also, please refer note below@
2.	No PAN / Valid PAN not updated in the Company's Register of Members/ PAN is not linked with AADHAR in case of an individual	20%	TDS will be deducted at 20% as provided under Section 397(2) of the Income Tax Act, 2025, regardless of dividend amount, if PAN of the member other than individual is not registered with the Company / MUFG Intime India Private Limited / Depository Participant. In case of individual member, if PAN is not registered with the Company / MUFG Intime India Private Limited / Depository Participant & cumulative dividend payment to an individual member is more than Rs. 10,000/-, TDS / Withholding tax will be deducted at 20% under Section 397(2) of the Income-Tax Act, 2025. All the members are requested to update, on or before Wednesday, 8 th July, 2026, their PAN with their Depository Participant (if shares are held in dematerialised mode) and Company / MUFG Intime India

			Private Limited (if shares are held in physical mode). Please quote all the folio numbers under which you hold your shares while updating the records. Please also refer note below @.
3.	Availability of lower/nil tax deduction certificate issued by Income-Tax Department u/s 395(1) of the Income-Tax Act, 2025	Rate specified in the certificate	Lower tax deduction certificate obtained from Income Tax Authority to be submitted on or before Wednesday, the 8 th July, 2026.
4.	Benefits under Income Tax Rule 203	Rates based on applicability of the Income-Tax Act, 2025 to the beneficial owner	If the member e.g., clearing member / intermediaries / stock brokers are not the beneficial shareholders of the shares and if the declaration under Income Tax Rule 203(2) is provided regarding the beneficial owner, the TDS / Withholding tax will be deducted at the rates applicable to the beneficial shareholders.

2. The members to submit the following documents with the Company / MUFG Intime India Private Limited / Depository Participant on or before Wednesday, the 8th July, 2026, for Nil or Lower deduction of tax at source:

Sr. No.	Categories	Documents required (if any)/ Remarks
1)	Resident Individual Members	Declaration in Form No. 121 (applicable to resident individual members) fulfilling certain conditions. (Refer Annexure 1 for declaration)
2)	Insurance Companies	Valid documentary evidence for exemption u/s 393(4) of the Income-Tax Act, 2025. (Refer Annexure 2 for declaration) and self-attested copy of registration certificate and PAN.
3)	Mutual Funds	Valid documentary evidence for exemption to prove that Mutual Fund is a mutual fund specified under Schedule VII to Section 11 of the Income-Tax Act, 2025. (Refer Annexure 2 for declaration) and self-attested copy of registration certificate/documents and PAN.
4)	Alternate Investment Fund (Category I and II)	Valid documentary evidence for exemption to prove that its dividend income is exempt under Schedule V of Section 11 of the Act and they are established as Category I or Category II AIF under the Securities and Exchange Board of India (Alternative Investment Fund) Regulations, 2012 SEBI Regulations. (Refer Annexure 2 for declaration) and self-attested copy of registration certificate/documents and PAN.
5)	National Pension Scheme Trust	Valid documentary evidence for exemption to prove that its dividend income is exempt under Schedule VII (41) to Section 11 of the Income-Tax Act, 2025. (Refer Annexure 2 for declaration) and self-attested copy of registration certificate/documents and PAN.
6)	Recognised provident funds; Approved superannuation fund; Approved gratuity fund	Valid documentary evidence for exemption to prove that its dividend income is exempt under Schedule III [Table: S.No. 32] and VII [Table: S. Nos. 22, 23, 24] to Section 11 of the Income-Tax Act, 2025 read with Circular No. 18/2017 issued by Central Board of

		Direct Taxes (CBDT). (Refer Annexure 2 for declaration) and self-attested copy of registration certificate/documents and PAN.
7)	Member covered u/s 393(5) of the Income-Tax Act, 2025 such as Government, RBI, Corporations established by Central Act	Valid documentary evidence for coverage u/s 393(5) of the Income-Tax Act, 2025.
8)	Any resident member exempted from TDS deduction as per the provisions of the Income-Tax Act, 2025 or by any other law or notification	Valid documentary evidence substantiating exemption from deduction of TDS.

B. Non-Resident members:

Non-resident members are requested to submit the following document(s) on or before Wednesday, the 8th July, 2026, to the Company / MUFG Intime India Private Limited to avail the beneficial tax rates, wherever applicable.

Sr. No.	Categories	Withholding tax rate	Documents required (if any)/ Remarks
(1)	(2)	(3)	(4)
1	Foreign Institutional Investors (FIIs) / Foreign Portfolio Investors (FPIs) / Other Non-Resident members	20% (plus applicable surcharge and cess) or tax treaty rate, whichever is beneficial	FPI registration certificate in case of FIIs / FPIs. To avail beneficial rate of tax treaty following tax documents would be required: <ol style="list-style-type: none"> 1. Tax Residency certificate issued by revenue authority of country of residence of member for the year in which dividend is received. 2. PAN or declaration as per Rule 217 of the Income-Tax Rules, 2026 in a specified format. 3. E-filed Form 41 4. Self-declaration for non-existence of permanent establishment/ fixed base in India. (Refer Annexure 3) (Note: Application of beneficial Tax Treaty Rate shall depend upon the completeness of the documents submitted by the Non-Resident member and review to the satisfaction of the Company)
2	Indian Branch of a Foreign Bank	NIL	Lower tax deduction certificate u/s 395(1) of the Income-Tax Act, 2025 obtained from Income Tax Authority. Self-declaration confirming that the income is received on its own account and not on behalf of the Foreign Bank and the same will be included in taxable income of the branch in India. (Refer Annexure 3) In case above documents are not made available, then Withholding tax will be at 35% (plus applicable surcharge and cess).
3	Availability of Lower / NIL tax deduction certificate issued by Income Tax Authority	Rate specified in certificate	Lower tax deduction certificate obtained from Income Tax Authority. (Refer Annexure 3)
4	Any non-resident member exempted	NIL	Necessary documentary evidence substantiating exemption from WHT deduction. (Refer Annexure 3)

Sr. No.	Categories	Withholding tax rate	Documents required (if any)/ Remarks
	from WHT deduction as per the provisions of the Income-Tax Act, 2025 or any other law such as The United Nations (Privileges and Immunities) Act 1947, etc.		
5	Benefits under Rule 203 of Income Tax Rules	Rates based on the applicability of the Income-Tax Act, 2025/ DTAA (whichever is beneficial) to the beneficial owner	If the member e.g., clearing member / intermediaries / stock brokers are not the beneficial shareholders of the shares and if the declaration under Income Tax Rule 203(2) is provided regarding the beneficial owner, the Withholding tax will be deducted at the rates applicable to the beneficial shareholders. The documents as mentioned against Sr. No 1 to 4 in column (4) will be required in addition to the above declaration. (Refer Annexure 2 with Annexure A)

@- Note No TDS will be deducted in case of resident individual members whose dividend does not exceed ₹ 10,000. However, where the PAN is not updated in Company / MUFG Intime India Private Limited/ Depository Participant records or in case of an invalid PAN and cumulative dividend payment to individual member is more than ₹ 10,000, the Company will deduct TDS / Withholding tax u/s 393(1) read with Section 397(2) of the Income-Tax Act, 2025.

All the members are requested to update their PAN with their Depository Participant (if shares are held in dematerialised mode) and Company / MUFG Intime India Private Limited (if shares are held in physical mode) against all their folio holdings on or before Wednesday, the 8th July, 2026.

Please note that the aforementioned documents should be uploaded with Company's Registrar and Transfer Agent viz. MUFG Intime India Private Limited (formerly Link Intime India Private Limited) at <https://web.in.mpms.mufg.com/formsreg/submission-of-Form-121-41.html>. You can also email the same at ctil.investorrelations@adityabirla.com. No communication on the tax determination / deduction shall be entertained after Wednesday, 8th July, 2026.

In case tax on dividend is deducted at a higher rate in the absence of receipt of the aforementioned details / documents, you would still have the option of claiming refund of the excess tax paid at the time of filing your income tax return. No claim shall lie against the Company for such taxes deducted. In the event of any income tax demand (including interest, penalty, etc.) arising from any misrepresentation, inaccuracy or omission of information provided / to be provided by the Shareholder(s), such Shareholder(s) will be responsible to indemnify the Company and, provide the Company with all information / documents and co-operation in any tax proceedings.

Shareholders, whose valid PAN is updated, will be able to see the credit of TDS in Form 168, which can be downloaded from their e-filing account at <https://www.incometax.gov.in/>.

Updation of PAN, Email address and other details:

All the Shareholders are requested to update their residential status, PAN, registered email address, mobile number and other details with their relevant depositories through their depository participants, if the shareholding is in demat form or with the Company's Registrar & Transfer Agent ('RTA'), MUFG Intime India Private Limited (formerly Link Intime India Private Limited) through relevant ISR forms, if the shareholding is held in physical form, as may be applicable. 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 with

the RTA in case of shares held in physical mode and no request will be entertained for revision of TDS return.

Updation of Bank Account for Payment of Dividend

While on the subject, we request you to submit / update your bank account details in respective demat accounts/physical folios, to enable the Company to make timely credit of dividend in their bank accounts.

The shareholders holding shares in physical folios are requested to note that pursuant to SEBI Master Circular no. SEBI/HO/38/13/(4)2026-MIRSD-POD/I/4298/2026 dated 06th February, 2026 issued to the Registrar to an Issue & Share Transfer Agents and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, the dividend to the security holders holding shares in physical mode shall be paid only through electronic mode upon their folio being KYC compliant. Accordingly, the shareholders are requested to update their PAN, Choice of Nomination, Contact Details (Postal Address with PIN and Mobile Number) Bank Account Details and Specimen Signature for their corresponding physical folios to the Company or with the Company's R & T Agent, M/s. MUFG Intime India Private Limited (formerly Link Intime India Private Limited), C-101, Embassy 247, LBS Marg, Vikhroli (West), Mumbai- 400083, Tel No.: +91-8108116767, Email: investor.helpdesk@in.mpms.mufig.com.

The shareholders holding shares in physical folio while updating the bank account details have to submit a form ISR-1, duly signed by the shareholder, along with a PAN and cancelled cheque leaf with your name, bank account details and in case the cancelled cheque leaf does not bear your name, please attach a copy of the bank passbook statement, duly self-attested to facilitate receipt of dividend directly into your bank account.

We seek your co-operation in the matter.

Yours faithfully,

For ADITYA BIRLA REAL ESTATE LIMITED
(Formerly Century Textiles and Industries Limited)

Sd/-

Atul K. Kedia

Jt. President (Legal) & Company Secretary

To view/ download Annexure 1 (Form No. 121) [Click Here](#)

To view/ download Annexure 2 (Declaration Format) [Click Here](#)

To view/ download Annexure 3 (Declaration on Tax Treaty) [Click Here](#)

The above forms are also available on the Company's website: www.adityabirlarealestate.com

Disclaimer: This communication shall not be treated as an advice from the Company or its Registrar & Transfer Agent. Since the tax consequences are dependent on facts and circumstances of each case, the Shareholders are advised to consult their own tax consultant with respect to specific tax implications arising out of receipt of dividend.

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Note: This is a system generated e-mail. Please do not reply to this e-mail.

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]

Details of the declarant				
1.	Name (refer Note 1)			
2.	Address (refer Note 2)			
3.	Permanent Account Number			
4.	Status (refer Note 3)			
5.	Residential status (refer Note 4)			
5(a).	If resident individual, whether age is 60 years or more at any time during the tax year - Yes/no			
6.	Email id			
7.	Contact number	Country Code	Number	
8.	Tax Year (for which declaration is made)		2026-27 (1st April 2026 to 31st March 2027)	
Details of income				
9.	Nature of income (refer Note 5)			
10.	Estimated income for which declaration is made			
11.	Details of Form No. 121 other than this form filed during the tax year, if any (refer Note 6)			
11(a).	Total number of Form No. 121 filed earlier			
11(b).	Aggregate amount of income for which Form No. 121 were filed			
12.	Aggregate amount of income for which declaration is made during the tax year [sum of column 10 and 11(b)]			
13.	Estimated total income of the tax year including the income mentioned in column 12 (refer Note 7)			
14.	Details of the ITR filed for previous two tax years			
	Sl. No.	Tax Year	Acknowledgment Number	Return Income
	1.			
	2.			

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	Aditya Birla Real Estate Limited	
2.	Address	Century Bhavan, 2 nd Floor, Dr. Annie Besant Road, Worli, Mumbai -400030	
3.	Tax Deduction and Collection Account Number		
4.	Permanent Account Number		
5.	Email id		
6.	Contact number	Country Code +91	Number 22-24957000
7.	Tax Year	2026-27 (1st April 2026 to 31st March 2027)	
Details of the declarant and the declarations received			
8.	Name of the declarant <i>(refer Note 1)</i>		
9.	Permanent Account Number		
10.	Unique Identification Number		
11.	Date of Birth/Incorporation <i>(dd/mm/yyyy)</i>		
12.	Address <i>(refer Note 2)</i>		
13.	Email id		
14.	Contact number	Country Code	Number
15.	Estimated income for which declaration is made <i>(as per column 10 of Part A)</i>		
16.	Estimated total income of the tax year of the declarant <i>(as per column 13 of Part A)</i>		

17.	Aggregate amount of income for which declaration is made during the tax year <i>(as per column 12 of Part A)</i>	
18.	Date on which declaration is received <i>(dd/mm/yyyy)</i>	

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 status⁴ 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^l 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.

(On the letter head of the resident shareholder)

Date: << Please fill >>

Aditya Birla Real Estate Limited
Century Bhavan, 2nd Floor,
Dr. Annie Besant Road, Worli,
Mumbai -400030

Sub: Declaration with regards to dividend income

Ref: PAN – << Please fill >>

Folio Number / DP ID / Client ID – <<Please provide 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 Aditya Birla Real Estate Limited (“the Company”), I / We hereby declare as under:

1. I / We, _____ (name of shareholder) holding equity share(s) of the Company, hereby declare that I am /we are tax resident of India for Tax Year (“FY”) 2026-27 as per the provisions of the Income Tax Act, 2025.(“Act”)
2. We hereby declare that (Select Applicable Box in left):
 - We are “Insurance Company” as per section 2(7A) of the Insurance Act, 1938 and are the beneficial owner of the equity share(s) held in the Company; and we are eligible for exemption from withholding taxes as per section 393(4) [Table Sr. no. 10] of the Act; and we are submitting self-attested copy of PAN card and registration certificate with IRDA / LIC / GIC, as applicable.
 - We are “Mutual Fund” specified in Schedule VII to section 11 of the Act and are the beneficial owner of the equity share(s) held in the Company; and we are therefore eligible for exemption from withholding taxes as per section 393 (5) of the Act; and we are submitting self- attested copy of PAN card and registration certificate with SEBI (if registered with SEBI) or certificate indicating it is a Mutual Fund set up by public sector bank / PFI / authorized by RBI being notified by Central Government
 - We are “Alternative Investment fund” (“AIF”) established in India and are the beneficial owner of the equity share(s) held in the Company; and our income is exempt under Schedule V (1) to section 11 of the Act and as specified in CBDT Notification No. 51/2015 of the Act; and are governed by Securities and Exchange Board of India regulations as Category I or Category II AIF; and we are submitting self-attested copy of the PAN card and registration certificate.
 - We are <<category of the entity >> covered by clause <<please fill >> of paragraph 4 of CBDT Circular no. 18/2017 of the IT Act; and our income is unconditionally exempt and also, we are not statutorily required to file Income tax return and 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.
 - Other category - we are exempted from withholding of Tax u/s 393(4) of the Act and we are submitting self-attested copy of the documentary evidence supporting the exemption status alongwith self-attested copy of PAN card documents.



- We declare that in terms of Rule 203 of Income Tax Rules 2026, dividend income on which tax is liable to be deducted at source is assessable in the hands of a person other than me and to comply with Rule 203 we are enclosing declaration in **Annexure A**.

3. We have/ have not (#), obtained a Certificate issued u/s. 395 of the Act for lower / nil rate of deduction or an exemption certificate issued by income tax authorities and enclosed herewith.
4. I/ We shall, further, indemnify the Company for any consequences arising out of any acts of commission or omission including incorrect declaration basis which the Company has acted upon by relying on my/ our above averment.
5. I/ We hereby confirm that the above declaration should be applicable for all the equity shares held in the Company under PAN/ accounts declared in the form.

For

Name of shareholder or Authorized
SignatoryName and Designation

Date:

Place:

#Kindly strike through whichever is not applicable

Annexure A

[On letterhead of the resident shareholder]

Date: <<Please fill>>

**Aditya Birla Real Estate Limited
Century Bhavan, 2nd Floor,
Dr. Annie Besant Road, Worli,
Mumbai -400030**

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

Ref: PAN – << Please fill, if any>> Name : <<Please fill>>

Folio Number / DP ID / Client ID – <<Please provide all the account details>>

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.]

Section 390 of the Income Tax Act read with Rule 203 of the Income Tax 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.

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 i-d

We therefore request you that TDS deducted under section 393 of the Income Tax Act 2025 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 read with section 390 of the Act.

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)

Annexure 3

(On the letter head of the non-resident shareholder)

Date: <<Please fill>>

Aditya Birla Real Estate Limited
Century Bhavan, 2nd Floor,
Dr. Annie Besant Road, Worli,
Mumbai -400030

Sub: Self declaration for Indian Tax Year (TY) 2026-27 with respect to availment of tax treaty benefits in relation to receipt of dividend income

Ref: PAN – << Please fill, if any>>

Folio Number / DP ID / Client ID – <<Please provide all the account details>>

With reference to the captioned subject and in relation to the appropriate deduction of taxes on the dividend payable to me / us by Aditya Birla Real Estate Limited (“the Company”), I / We hereby declare as under:

- a) I / We, having status of <<mention status i.e. Individual/Company/ Firm/ FII / FPI etc.>>.
- b) I / We, <<full name of the shareholder>>, having Permanent Account Number (PAN) under the Indian Income tax Act, 2025 (“the Act”) <<mention PAN>>, and holding <<mention number of shares held>> number of shares of the Company as on the record date. I / We am / are a tax resident of <<country name>>. A copy of the tax residency certificate valid for the period 1st April, 2026 to 31st March, 2027, is attached herewith.

OR

I / We, <<full name of the shareholder>>, do not have Permanent Account Number (PAN) and not required to have PAN under the Indian Income tax Act, 2025 (“the Act”), and holding <<mention number of shares held>> number of shares of the Company as on the record date. I / We am / are a tax resident of <<country name>>. A copy of the tax residency certificate valid for the period 1st April, 2026 to 31st March, 2027, is attached herewith.

(please strike-off the one which is not applicable, based on your residential status in India)

- c) I / We am / are tax resident of the <<country name>> as defined under Article no. << >> of the tax treaty between India and (country name of ‘the applicable tax treaty’). I / We confirm that I/We are entitled to claim the benefits under the Tax Treaty as modified by the multilateral convention to implement Tax Treaty related measures to prevent base erosion and profit shifting (“MLI”) including but not limited to the Principal Purpose Test (“PPT”), limitation of benefit clause (“LOB”), Simplified Limitation on Benefits Provision (“SLOB”) period of holding of equity shares, other condition(s) as and if applicable. We specifically confirm that my affairs / affairs were not arranged such that the main purpose or the principal purpose thereof was to obtain tax benefits available under the applicable tax treaty.
- d) I / We do not have any Permanent Establishment (“PE”) or fixed base in India as construed under relevant Articles of the applicable tax treaty nor do we have any PE or business connection in India as construed under the relevant provisions of the Act.

OR

I / We have PE or fixed base in India as construed under relevant Articles of the applicable tax treaty but the dividend income receivable by me/us from investment in the shares of Aditya Birla Real Estate is not effectively connected to said permanent establishment in India.

OR

I /We have PE or fixed base in India as construed under relevant Articles of the applicable tax treaty and dividend income receivable by me/us from investment in the shares of Aditya Birla Real Estate is effectively connected to said permanent establishment in India.

(out of the three paras above two paras have to be deleted by shareholders based on their status in India)

- e) As required to claim the benefits of the lower tax rate under the applicable tax treaty in relation to the dividend income to be received by me / us from the Company, I / We specifically confirm that I /We am/ are the beneficial owner of the above referred equity shares of the Company and the dividend income receivable from the Company in relation to the said shares.
- f) 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.
- g) /We confirm that I/We have not entered into an impermissible avoidance arrangement i.e. an arrangement, the main purpose or one of the main purposes of which is to obtain a tax benefit and it (a) creates rights, or obligations, which are not ordinarily created between persons dealing at arm's length (b) results, directly or indirectly, in the misuse, or abuse, of the provisions of this Act (c) lacks commercial substance or is deemed to lack commercial substance under section 180, in whole or in part; or (d) is entered into, or carried out, by means, or in a manner, which are not ordinarily employed for bona fide purposes
- h) I/ We further declare that my/ our claim for relief under the tax treaty is not restricted by application of Limitation of Benefit clause of the applicable tax treaty, if any, thereunder.
- i) We have/ have not, obtained a Certificate issued u/s. 395 of the Act for lower / nil rate of deduction or an exemption certificate issued by income tax authorities and enclosed herewith.
- j) 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.
- k) I/ We hereby confirm that the above declaration should be applicable for all the equity shares held in the Company under PAN/ accounts declared in the form.

This declaration is valid for the period 1st April, 2026 to 31st March, 2027.

<< **Entity Name/ name of shareholder**>>

(Authorised signatory* / Signature)

Place:

Name:

.....
Date:

Designation:.....

.....

Email address:.....

Contact

number:.....

Tax identification number:.....

#Kindly strikethrough whichever is not applicable

(*In case of any Authorised Signatory being other than Director/ Managing Director, please attach the valid Power of Attorney authorising the individual as an Authorised Signatory)

The shareholders are required to provide a Declaration strictly as per the specified format given above, failing which the Company reserves the right to deny the Treaty benefits.