



RALLIS INDIA LIMITED

May 14, 2026

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai – 400 001
Scrip Code: 500355

National Stock Exchange of India Limited
Exchange Plaza
Bandra-Kurla Complex Bandra (E)
Mumbai – 400 051
Symbol: RALLIS

Dear Sir/Madam,

Sub: Communication to Shareholders - Intimation on Tax Deduction on Dividend

Pursuant to provisions of the Income Tax Act, 2025, dividend income is taxable in the hands of the shareholders.

In this regard, please find enclosed herewith an email communication which has been sent to all the shareholders having their email ID's registered with the Company/Registrar and Transfer Agent/Depositories, elaborating the process to be followed in respect of the applicability of tax deduction and formalities to be complied by the shareholders to ensure appropriate deduction of tax on the dividend, if declared, and payable during the financial year 2026-27.

The above information is also available on the website of the Company www.rallis.com.

This is for your information and records.

Thanking you,

**Yours faithfully,
For Rallis India Limited**

**Sariga P. Gokul
Company Secretary & Compliance Officer**

Encl: As above



RALLIS INDIA LIMITED

Corporate Identity No. L36992MH1948PLC014083

Registered Office: 23rd Floor, Vios Tower, New Cuffe Parade,
Off Eastern Freeway, Wadala Mumbai - 400 037

Tel: +91 22 6232 7400

Email: investor_relations@rallis.com; **Website:** www.rallis.com

THIS COMMUNICATION REQUIRES YOUR IMMEDIATE ATTENTION

May 14, 2026

Dear Shareholder,

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

We are pleased to inform you that the Board of Directors of Rallis India Limited ('the Company') at its Meeting held on April 27, 2026, have recommended a dividend of Rs. 3.00/- per Equity Share of Re. 1.00/- each (300%) for the Financial Year ended March 31, 2026.

As you are aware, the Income Tax Act, 2025 (the IT Act), mandates that dividends paid or distributed by a company shall be taxable in the hands of the shareholders. The Company shall therefore be required to deduct tax at source at the time of making the payment of the dividend, if declared at the Annual General Meeting of the Company to be held on **Tuesday, June 23, 2026**.

If there is any change in the information, you are requested to update your records such as tax residential status, Permanent Account Number (PAN), and register your email address, mobile numbers, and other details with your relevant depositories through your depository participants in case you are holding shares in dematerialized form and if you are holding shares in physical mode, you are requested to furnish details to MUFG Intime India Private Limited, the Registrar and Transfer Agent of the Company by submitting the executed and signed Form ISR-1 along with supporting documents. The records may please be updated before **Thursday, June 4, 2026 ('record date')** to ensure correct deduction of tax, if applicable.

The exemption forms viz., – **Form 121 / treaty exemption documents and format of Declaration**, as required to be provided by Resident / Non-Resident shareholders (Individual / Non-Individual) can be **accessed and downloaded** from the website of the Company at <https://www.rallis.com/investors/investor-information>. Please note that **Form 41** needs to be filed online on the Income Tax portal by the payee shareholders and the hard copy submission is no longer valid. The process for filing the **Form 41** is available at <https://www.rallis.com/investors/investor-information>.



RALLIS INDIA LIMITED

Accordingly, in order to enable us to determine the appropriate TDS / withholding tax rate applicable, **we request you to provide these details and documents as mentioned above on or before Tuesday, June 2, 2026.**

Kindly note that the aforementioned documents, as applicable are required to be emailed as mentioned below:

Resident Individual shareholders to send to	:	Csgexemptforms2627@in.mpms.mufg.com
Institutional and Non-Resident shareholders to send to	:	tdsdividend@rallis.com

Shareholders are requested to ensure Aadhaar number is linked with PAN. In case of failure of linking Aadhaar with PAN, PAN shall be considered inoperative, and in such scenario, tax shall be deducted at higher rate of 20%.

All the documents submitted by you will be verified by us and we will consider the same while deducting the appropriate taxes if they are in accordance with the provisions of the IT Act.

In order to access the applicable Tax Deduction at Source provisions under the IT Act for Resident and Non-Resident shareholder categories (Individual / Non-Individual), request you to please access the same available on the website of the Company at <https://www.rallis.com/Upload/PDF/Intimation-on-Tax-Deduction-on-Dividend-Provisions-2026.pdf>

Please reach out to us at investor_relations@rallis.com for any queries.

We request your cooperation in this regard.

Thanking you,

For Rallis India Limited

Sd/-

Sariga P Gokul

Company Secretary & Compliance Officer



RALLIS INDIA LIMITED

Applicable Tax Deduction at Source (TDS) provisions under the Income Tax Act, 2025 ('the IT Act') for Resident and Non-Resident shareholder categories (Individual/Non-Individual)

I. For Resident Shareholders -

Tax is required to be deducted at source under Section 393 of the IT Act at the rate of 10% on the amount of dividend where shareholder(s) have registered their valid Permanent Account Number (PAN) and at a rate of 20% for cases wherein the shareholder(s) do not have PAN / have not registered their valid PAN details in their account.

a. Resident Individuals:

No tax shall be deducted on the dividend payable to resident individuals if –

- ❖ Total amount of dividend to be received during the Financial Year 2026-27 does not exceed Rs. 10,000/-
- ❖ The shareholder provides Form 121 (applicable to all individuals) along with a copy of PAN card, provided that all the required eligibility conditions are met. These forms can be accessed at the link provided in this communication mentioned below.
Please note that 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.
- ❖ Exemption certificate is issued by the Income-tax Department, if any.

b. Resident Non-Individuals:

Are requested to provide –

- ❖ **Insurance Companies:** For Public & Other Insurance companies, a declaration that it has full beneficial interest with respect to the shares owned by it along with self-attested copy of PAN and certificate of registration with Insurance Regulatory and Development Authority (IRDA)/ LIC/ GIC.
- ❖ **Mutual Funds:** Self-declaration that they are specified in Section 393(5) of the IT Act along with self-attested copy of the PAN card and SEBI registration certificate
- ❖ **Alternative Investment Fund (AIF):** AIF established/incorporated in India - Self-declaration that its income is exempt under Schedule V (Table: Sl. No. 2) of the Act and they are governed by SEBI regulations as Category I or Category II AIF along with self-attested copy of the PAN card and SEBI registration certificate
- ❖ **New Pension System (NPS) Trust:** Self-declaration that it qualifies as NPS trust and income is eligible for exemption and being regulated by the provisions of the Indian Trusts Act, 1882 along with self-attested copy of the PAN card.
- ❖ **Other Non-Individual shareholders:** Documentary evidence along with an attested copy of the PAN for Shareholders who are exempted from deduction of tax under Section 393 of

Registered Office 23rd Floor Vios Tower New Cuffe Parade Off Eastern Freeway Wadala Mumbai 400 037

Tel 91 22 6232 7400 website www.rallis.com

Corporate Identity No. L36992MH1948PLC014083

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RALLIS INDIA LIMITED

the IT Act.

- c. In case where the shareholders provide certificate under Section 395 of the IT Act for lower / NIL withholding of taxes, rate specified in the said certificate shall be considered based on submission of self-attested copy of the same.

II. For Non-resident Shareholders –

- a. Taxes are required to be withheld in accordance with the provisions of Section 393 of the IT Act as per the rates in force. As per the relevant provisions of the IT Act, the withholding tax shall be at the rate of 20% (plus applicable surcharge and cess) on the amount of dividend payable to them. In case, certificate issued under Section 395 of the IT Act is given by non-resident shareholders for lower/ Nil withholding of taxes, rate specified in the said certificate shall be considered based on submission of self-attested copy of the same.
- b. Further, as per Section 159 of the IT Act, the non-resident shareholder has the option to be governed by the provisions of the Double Tax Avoidance Treaty between India and their country of residence, if they are more beneficial to them. For this purpose, i.e. to avail Tax Treaty benefits, the non-resident shareholders will have to provide the following:
 - ❖ Self-attested copy of the PAN Card allotted by the Indian Income Tax authorities. If the PAN is not available, the non-resident shareholder shall furnish name, email address, contact number, tax identification number allotted in the country of residence and address in country of residence
 - ❖ Self-attested copy of Tax Residency Certificate (TRC) (of FY 2026-27) obtained from the tax authorities of the country of which the shareholder is resident
 - ❖ Online Form 41 from Income tax portal.
 - ❖ Self-declaration by the non-resident shareholder of having no Permanent Establishment in India in accordance with the applicable Tax Treaty (of FY 2026-27 or later)
 - ❖ Self-declaration of Beneficial ownership (of FY 2026-27 or later) by the non-resident shareholder.
 - ❖ In case of shareholder being tax resident of Singapore proof of satisfying requirement of Article 24 – Limitation of Relief should be provided.

It is recommended that shareholders should independently satisfy its eligibility to claim Double Tax Avoidance Treaty benefit including meeting of all conditions laid down by Double Tax Avoidance Treaty.

Kindly note that the Company is not obligated to apply beneficial tax treaty rates at the time of tax deduction / withholding on dividend amounts. Application of beneficial rate of tax treaty for the purpose of withholding taxes shall depend upon completeness and satisfactory review by the Company of the documents submitted by the non-resident shareholder.



RALLIS INDIA LIMITED

The exemption forms viz – **Form 121 and format of Declaration** as required to be provided by Resident/Non Resident shareholders can be **accessed and downloaded** from the website of the Company at <https://www.rallis.com/investors/investor-information>.

Shareholders are requested to ensure Aadhaar number is linked with PAN. In case of failure of linking Aadhaar with PAN, PAN shall be considered inoperative, and in such scenario, tax shall be deducted at higher rate of 20%.

Accordingly, in order to enable us to determine the appropriate TDS / withholding tax rate applicable, **we request the shareholders to provide these details and documents as mentioned above on or before Tuesday, June 2, 2026.**

The said dividend for FY 2025-26 will be paid after deducting the tax at source as under:

- i. **Nil** - for resident shareholders in case aggregate dividend payout is less than Rs. 10,000 during FY 2025-26 or in cases Form 121 (as applicable) along with self-attested copy of the PAN is submitted, if not registered against the demat account. Lower/ NIL withholding tax rate on submission of self-attested copy of the certificate issued under Section 393 of the Income Tax Act, 1961.
- ii. **10%** - for resident shareholders in case PAN is provided / available.
- iii. **20%** - for resident shareholders in case PAN is not provided / not available.
- iv. Beneficial tax treaty rate (based on tax treaty with India) for non-resident shareholders, as applicable will be applied on the basis of documents submitted by the non-resident shareholders.

(Note : Application of beneficial Tax Treaty Rate shall depend upon the completeness of the documents submitted by the Non- Resident shareholder and review to the satisfaction of the Company)

TDS/withholding tax at 20% plus applicable surcharge and cess shall apply for non-resident shareholders in case the aforementioned documents are not submitted (including FII/FPI). Shareholders holding shares under multiple accounts under different status/category and single PAN, may note that, a higher rate 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.

Kindly note that the aforementioned documents are required to be emailed as mentioned below:

Resident Individual shareholders to send to	: Csgexemptforms2627@in.mpms.mufg.com
Institutional and Non-Resident shareholders to send to	: tdsdividend@rallis.com



RALLIS INDIA LIMITED

These documents should reach us **on or before Tuesday, June 2, 2026** in order to enable the Company to determine and deduct appropriate TDS/withholding tax rate. The aforesaid documents such as Form 121, FPI Registration Certificate, Tax Residency Certificate, Lower Tax certificate etc. should be sent on the aforesaid emails as stated above. No communication on the tax determination/deduction shall be entertained post **June 2, 2026**. It may be further noted that in case the tax on said Dividend is deducted at a higher rate in the absence of receipt of the aforementioned details/documents from the shareholder, there would still be an option available with them to file the return of income and claim an appropriate refund, if eligible. No claim shall lie against the Company for such taxes deducted.

The tax credit can also be viewed in Form 26AS by logging in with their credentials (with valid PAN) at TRACES <https://www.tdscpc.gov.in/app/login.xhtml> or the e-filing website of the Income Tax department of India <https://www.incometax.gov.in/iec/foportal/>.

In the event of any income tax demand (including interest, penalty, etc.) arising from any misrepresentation, inaccuracy or omission of information provided by the Shareholder/s, such Shareholder/s will be responsible to indemnify the Company and also, provide the Company with all information/documents and co-operation in any appellate proceedings.

UPDATION OF BANK ACCOUNT DETAILS:

Shareholders are requested to ensure that their bank account details in their respective demat accounts are updated, to enable the Company to make timely credit of dividend in their bank accounts.

In terms of Rule 203 of 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 deductee should file a declaration with Company in manner prescribed by Rules, format of which is available on the website of the Company at <https://www.rallis.com/Upload/PDF/Rallis-Declaration-under-Rule-217>

Disclaimer: This communication shall not be treated as an advice from the Company or its affiliates. Shareholders should obtain the tax advice related to their tax matters from a tax professional.

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				<i>(refer Note 1)</i>
2.	Address				<i>(refer Note 2)</i>
3.	Permanent Account Number				
4.	Status				<i>(refer Note 3)</i>
5.	Residential status				<i>(refer Note 4)</i>
5(a).	If resident individual, whether age is 60 years or more at any time during the tax year				<i>Yes/no</i>
6.	Email id				
7.	Contact number		Country Code	Number	
8.	Tax Year (for which declaration is made)				
Details of income					
9.	Nature of income				<i>(refer Note 5)</i>
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				<i>(refer Note 6)</i>
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				<i>(refer Note 7)</i>
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	<i>(refer Note 1)</i>	
2.	Address	<i>(refer Note 2)</i>	
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	<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 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.

Date:

To

Rallis India Limited
23rd Floor, Vios Tower,
New Cuffe Parade, Off Eastern Freeway,
Wadala, Mumbai 400 037

Subject: Declaration regarding Category and Beneficial Ownership of shares

Ref: PAN – Mention PAN of Shareholder

Folio Number / DP ID/ Client ID – Mention 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 **RALLIS INDIA 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 Fiscal Year).
2. I/We hereby declare that (Select Applicable)
 - I am an Individual has linked the Aadhar number with PAN Card.
 - We are **Insurance Company** and are the beneficial owner of the share/shares held in the Company; and we are submitting self-attested copy of PAN Card.
 - We are **Mutual Fund** specified in Section 393(5) of the Income Tax Act, 2025 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.
 - We are **Alternative Investment fund** established in India and are the beneficial owner of the share/shares held in the Company; and our income is exempt under Schedule V (Table: Sl. No. 2) of the Act and are governed by SEBI regulations as Category I or Category II AIF; and we are submitting self-attested copy of the PAN card and registration certificate.
 - We are **New Pension System Trust** established in India and are the beneficial owner of the share/shares held in the Company; and our income is exempt under Section 11 of the Act and being regulated by the provisions of the Indian Trusts Act, 1882; and we are submitting self-attested copy of the PAN card and registration certificate, as applicable.
 - We are category of the entity and are the beneficial owner of the share/shares held in the Company; and are not subject to withholding tax under section 393 of the Income Tax Act; 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 hereby declare that I/we have duly filed return of income, if applicable as per the provisions of the Income-tax Act, 1961, for one/ both of the two assessment years relevant to the two previous years immediately prior to the previous year in which tax is required to be deducted, for

which the time limit of filing return of income under sub-section (1) of section 139 of the Act has expired.

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

Thanking you.

Yours faithfully,

For Name of the shareholder

<<insert signature>>

Authorized Signatory - Name and designation

Note: Kindly strikethrough whichever is not applicable

Date:

To
Rallis India Limited
23rd Floor, Vios Tower,
New Cuffe Parade, Off Eastern Freeway,
Wadala, Mumbai 400 037

Subject: Declaration regarding Tax Residency and Beneficial Ownership of shares

Ref: PAN – Mention PAN of Shareholder

Folio Number / DP ID/ Client ID – Mention 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 **RALLIS INDIA 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 country name for the period April 2026-March 2027 (Indian Fiscal Year) as per tax treaty between India and country name (hereinafter referred to as 'said tax treaty').
2. I / We hereby declare that, I am /we are the beneficial owner of the share/shares held in the Company as well as the dividend arising from such shareholding; and 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.
3. I/We confirm that I/We are entitled to claim the benefits under the 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), period of holding of shares etc. as applicable.
4. I/We hereby furnish a copy of valid Tax Residency Certificate dated _____ having Tax Identification number _____ issued by _____ along with a copy of e-Form 41 filed on the Income-tax e-filing web portal on _____ for the period April 2026 to March 2027.
5. I/We further declare that I/we do not have and will not have any taxable presence, fixed base or Permanent Establishment in India as per the said tax treaty during the period April 2026 – March 2027.
6. I/ We hereby declare that we have duly filed return of income, if applicable as per the provisions of the Income-tax Act, 1961, for one/ both of the two assessment years relevant to the two previous years immediately prior to the previous year in which tax is required to be deducted, for which the time limit of filing return of income under sub-section (1) of section 139 of the Act has expired.
7. I/ We further indemnify the Company for any penal consequences arising out of any acts of commission or omission initiated by the Company by relying on my/ our above averment.

8. 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.

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.

Thanking you.

Yours faithfully,

For Name of the shareholder

<<insert signature>>

Authorized Signatory - Name and designation

Contact address: _____ [Please insert]

Email address: _____ [Please insert]

Contact Number: _____ [Please insert]

Tax Identification Number _____ [Please insert]

Note: Kindly strikethrough whichever is not applicable

Letter in case a Foreign Company does not have a “PE” in India

<Company’s Letter Head>

Date:

To

Rallis India Limited
23rd Floor, Vios Tower,
New Cuffe Parade, Off Eastern Freeway,
Wadala, Mumbai 400 037

Dear Sir/ Ma’am

Folio No./ DP.Id – Client Id:

This is to certify that:

1. <Insert company’s name>, is a body corporate incorporated and registered in <Name of the country > under the laws of <mention Name of the country>.
2. We, << Name of the shareholder >> confirm that 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), wherever applicable.
3. Our Tax Identification Number issued by <Name of the authority> is <mention number>
4. 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.
5. 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.
6. We either do not have a Permanent Establishment (P.E.) in India or Dividend income earned by us in not attributable/effectively connected to our P.E. in India as defined under the Income Tax Act, 2025 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>>>. We further confirm that we do not have any business connection in India as per provisions of Income Tax Act 2025. In the event of we having a P.E. in India or Dividend income is attributable/effectively connected to such P.E., we acknowledge our obligation to inform you forthwith with necessary details.

7. I/We specifically confirm that my affairs/affairs of <<full name of the shareholder>> were not arranged such that the main purpose or the principal purpose thereof was to obtain tax benefits available under the applicable tax treaty read with respective MLI, as applicable.
8. Our claim for relief under the tax treaty/MLI is not restricted by application of Limitation of Benefit clause, if any, thereunder.
9. We <Name of the company> further indemnify for any penal consequences arising out of any acts of commission or omission initiated by RALLIS INDIA LIMITED by relying on our above averment.

Thanking you,

Yours Sincerely,

For <company's name>

Name: <Insert Authorised person name>

< Insert designation>

<Company's letter head>

Date:

To,

Rallis India Limited
23rd Floor, Vios Tower,
New Cuffe Parade, Off Eastern Freeway,
Wadala, Mumbai – 400 037

Dear Sir/Madam,

Re: Self declaration for Indian Financial Year (FY) 2026-27 with respect to availment of tax treaty benefits in relation to receipt of dividend income from Rallis India Limited.

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

- I/We, <<full name of the shareholder>>, having Permanent Account Number (PAN) under the Indian Income tax Act, 1961 (‘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 valid tax residency certificate for the period 1 April 2026 to 31 March 2027 for the calendar year ended 2026 is attached herewith.
- I/We am/are tax resident of the <<country name>> as defined under Article ___ of the tax treaty between India and <<country name>> (‘the applicable tax treaty’). I/We am/are eligible to be governed by the provisions of the applicable tax treaty and meet all the necessary conditions to avail the benefits under the applicable tax treaty.
- 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.
- 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.

- 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 specifically confirm that my affairs/affairs of <<full name of the shareholder>> were not arranged such that the main purpose or the principal purpose thereof was to obtain tax benefits available under the applicable tax treaty.
- Further, our claim for relief under the tax treaty is not restricted by application of Limitation of Benefit clause, if any, thereunder.

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

I/We confirm that the above is true to the best of our knowledge and belief. I/We shall be solely responsible for any adverse income-tax consideration that may arise in India on the dividend income to be received from the Company.

<< Entity Name >>

(Signature)

Place:

Name: _____

Date:

Designation: _____

Annexure - 1

Declaration by Joint Shareholders in accordance with Section 390 of the Income tax Act, 2025 read with Rule 203 of Income Tax Rules 2026

I _____ the primary shareholder (Joint Shareholder 1) of _____ shares of Rallis India Limited as on June 5, 2026 (the record date for dividend payout for F.Y.2025-26) against _____ (DPID & Folio No) do hereby request the company to provide the credit of Tax Deducted at source on the dividend payouts by the Company, separately to the joint shareholders (beneficiary shareholder) of the said shares as per the following information given in this regard.

The reason for such request is that the beneficial ownership of shares that are held by below mentioned Joint shareholders (Total number of _____ shares). The details are provided as under:

No.	Particulars	Joint Shareholder 1	Joint Shareholder 2
1.	Name of the Joint shareholder (beneficiary shareholder):		
2.	PAN of Joint shareholder		
3.	Percentage of shares held by the Joint Shareholder (beneficiary shareholder)		
4.	Residential Status of Joint shareholder in India for F.Y. 2026-27		
5.	Country of Tax Residence of Joint shareholder for F.Y. 2026-27 in case residential status as mentioned in (4) above is other than India		
6.	Address of the joint shareholder		
7.	Email id of Joint shareholder		
8.	Telephone Number of Joint shareholder		

We hereby validate the above-mentioned information and we do hereby declare that to the best of my knowledge and belief what is stated above is correct complete and is truly stated. We undertake to indemnify for any tax liability (including but not limited to interest and penalty) that may arise on you in future on account of non-deduction of tax at source on the basis of the above declaration furnished by us.

Signature of Joint Shareholder 1

Signature of Joint Shareholder 2

Notes:

- In case of additional Joint shareholder, necessary columns can be added and signed.
- The company will consider the information as available with the depositories (NSDL/CDSL) or by the Registrar and Transfer Agent (MUFG Intime India Private Limited) as on the record date. We request you to kindly verify the correctness of the records and for any changes to update the same with your depository participant (if you hold shares in dematerialized mode) or the Registrar and Transfer Agent (if you hold shares in physical mode). In case of mismatch of any data as declared above with the Depositories/Registrar & Transfer Agent, the company will not consider the above declaration for further processing.

**For the purpose of credit for tax deducted at source on dividends paid by Rallis India Limited. to its joint shareholders, a declaration duly signed by all of them, stating the below facts needs to be obtained by the Company for every dividend payout as per Income Tax Rules, 2026.*

Information to be provided under section 397(2) © of Income Tax Act 2025 read with Rule 217 (2) of Income-tax Rules,2026:

I (Person signing this form) in the capacity of (designation of the person signing the form) do provide the following information, relevant to the previous year 2026-27 in my case/in the case of for the purposes of sub-rule (2) of rule 217 (Relaxation from deduction of tax at higher rate under section 397) —

<i>Sl. No.</i>	<i>Nature of information</i>	:	<i>Details#</i>
(i)	Name, e-mail id and contact number of the Non-resident	:	(a) Name: (b) E-mail id: (c) Contact Number:
(ii)	Address of the assessee in the country or territory outside India of which Non-resident is resident of	:
(iii)	Certificate of Tax Residency attached (Yes/No)	:
(iv)	Assessee's tax identification number in the country or specified territory of residence and if there is no such number, then, a unique number on the basis of which the person is identified by the Government of the country or the specified territory of which the assessee claims to be a resident	:

We undertake to indemnify for any tax liability (including but not limited to interest and penalty) that may arise on you in future on account of non-deduction of tax at source based on the above declaration furnished by me/us.

Place:

.....

.....

Date:

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Signature & Seal