



BK BIRLA GROUP OF COMPANIES

MANGALAM CEMENT LTD.



MANGALAM CEMENT LTD.

MCL/SEC
19th June, 2026

The Corporate Relations Department
The National Stock Exchange of India Ltd.
Exchange Plaza, 5th Floor,
Plot No. C/1, G-Block
Bandra-Kurla Complex
Bandra (E), Mumbai 400 051
Security Code : MANGLMCEM

The Corporate Relations Department
Department of Corporate Services
BSE Limited
25th Floor
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400 001
Scrip Code: 502157

Sub: Communication to Shareholders: Dividend for Financial Year 2025-26 – Intimation on Tax Deduction at Source (TDS) / withholding tax on Dividend

Dear Sir/Madam,

We hereby inform that the Company has sent detailed communication indicating information regarding deduction of Income Tax at source on dividend and the process and documentation required for claiming exemption from deduction / withholding of tax on dividends on **19th June, 2026**, to all the Shareholders, whose email addresses are registered with the Company/Depositories.

A specimen copy of the said communication sent to the shareholders is enclosed herewith.

This communication is also available on the Company's website at:

<https://www.mangalamcement.com/others.php>

Please take the same on your record.

For Mangalam Cement Limited

Pawan Kumar Thakur
Company Secretary & Compliance Officer
Encl: As Above

MANGALAM CEMENT LTD.

CIN: L26943RJ1976PLC001705

Regd. Office: P.O. Aditya Nagar - 326520, Morak, Distt. Kota (Raj.)

Phone: 07459-233127, Fax No.: 07459-232036

E-mail: shares@mangalamcement.com Website: www.mangalamcement.com

THIS COMMUNICATION IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION

Ref: Folio / DP Id & Client Id No:

Name of the Shareholder:

Dear Shareholder,

Subject: Communication to Shareholders – Deduction of Tax at Source (“TDS”) on the amount of Dividend income from Mangalam Cement Limited (“the Company”)

We are delighted to inform you that the Board of Directors at its meeting held on 16th May, 2026, has recommended a Dividend of Rs. 1.50 per equity share of Rs. 10 each, amounting to 15% on the paid-up equity capital of the Company for FY 2025-26. This recommendation is subject to the approval of shareholders in the forthcoming Annual General Meeting scheduled to be held on Friday, 21st August, 2026. In terms of Regulation 42 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Record Date has been fixed as 14th August, 2026 for the purpose of determining the eligibility of shareholders for payment of Final Dividend, if declared by the Shareholders in the ensuing Annual General Meeting. The dividend, as recommended by the Board of Directors, if approved at the AGM, will be paid on or after Tuesday, 25th August, 2026 to those Members, whose names are registered in the Company’s Register of Members, as of close of business hours on Friday, 14th August, 2026.

We would like to draw your attention to the fact that, as per 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 Friday, 21st August, 2026, as per the following tax categories:

1. 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. RESIDENTIAL 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.

Note: Recording of the PAN for the registered Folio/DP ID-Client ID is mandatory. In the absence of valid PAN, tax will be deducted at a higher rate of 20% as per Section 397(2) of the I.T. Act, 2025.

B. RESIDENT NON-INDIVIDUALS:-

No tax shall be deducted on the dividend payable to the following resident non-individuals where they provide details and documents as per the format.

- **Insurance Companies [Section 393(4)(Table Sl. No. 10) of the IT Act 2025]:** Self declaration that it qualifies as 'Insurer' as per section 2(7A) of the Insurance Act, 1938 and has full beneficial interest with respect to the ordinary shares owned by it along with self-attested copy of PAN card and certificate of registration with Insurance Regulatory and Development Authority (IRDA) / Life Insurance Corporation of India / General Insurance Corporation of India.
- **Mutual Funds [Section 393(5)(d) of the IT Act 2025]:** Self-declaration that it is registered with SEBI and is notified under Schedule VII (Table: Sl. No. 20 or 21) of the IT Act 2025 along with self-attested copy of PAN card and certificate of registration with SEBI.
- **Alternative Investment Fund (AIF):** Self-declaration that Alternate Investment Fund (AIF) registered with SEBI specified at Schedule V (Table: Sl. No 1) of IT Act 2025, and they are registered with SEBI as Category I or Category II AIF along with self-attested copy of the PAN card and certificate of AIF registration with SEBI.
- **New Pension System (NPS) Trust [Section 393(9) of the IT Act 2025]:** Self-declaration that it qualifies as NPS trust and income is eligible for exemption Schedule VII (Table: Sl. No. 41) of IT Act 2025 and being regulated by the provisions of the Indian Trusts Act, 1882 along with self-attested copy of the PAN card.
- **Business trust covered under Section 393(4)(Table Sl. No. 10) of the IT Act 2025:** A copy of self-declaration that the person is a "business trust", as defined in section 2(21), in respect of any securities, by a special purpose vehicle referred to in Schedule V (Table: Sl. No. 3).
- **Person covered u/s Section 393(5)(a)/(b)/(c) of the IT Act 2025:** A copy of self-declaration that the person is Government or Reserve Bank of India or a

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 along with a copy of PAN.

- **Any other person/Authorities/Funds/Bodies etc., falling under exemption of any other provisions or notification, order, circular etc.:** A copy of the said provisions or notification, order, circular etc.; copy of self-declaration that the person is covered that in that provisions or notification, order, circular etc.; a self-attested copy of PAN and relevant certificate obtained in this regard.

C. In case where the shareholders (both Individuals or non-Individuals) 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 to the Company.

2. FOR NON-RESIDENT SHAREHOLDERS:

A. AS PER DOMESTIC TAX LAW

Taxes are required to be withheld in accordance with the provisions of Section 393(2) of the IT Act 2025 as per the rates as applicable. As per the relevant provisions of the 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, non-resident shareholders provide a certificate issued under Section 395 of the I.T. Act, 2025 for Tax Year 2026-27, for lower/ Nil withholding of taxes, rate specified in the said certificate shall be considered, on submission of self-attested copy of the same.

For Dividend paid to 'specified fund' referred to in Schedule VI [Note 1(g)] of IT Act 2025, Tax will be deducted @10%. Self-declaration that the Fund falls within the Schedule VI [Note 1(g)] of IT Act 2025 along with copy of self-attested PAN and necessary certificate issued in this regard.

B. AS PER DOUBLE TAX AVOIDANCE AGREEMENT (DTAA)

As per Section 159 of the IT Act 2025, the non-resident shareholder has the option to be governed by the provisions of the DTAA between India and the country of tax residence of the shareholder, if they are more beneficial to them. For this purpose, i.e., to avail DTAA benefit, the non-resident shareholders are required to submit the following:

- Self-attested copy of the PAN card allotted by the Indian Income Tax authorities.
- Self-attested copy of Tax Residency Certificate (TRC) (financial year 1st April, 2026 to 31st March, 2027) obtained from the tax authorities of the country of which the shareholder is a resident.

- Shareholders who have PAN and propose to claim treaty benefit need to mandatorily file the Form 41 online at the link <https://eportal.incometax.gov.in/> to avail the benefit of DTAA (for the financial year 1st April, 2026 to 31st March, 2027).
- Self-declaration by shareholder of meeting treaty eligibility requirement and satisfying beneficial ownership requirement for the financial year 1st April, 2026 to 31st March, 2027. Declaration for eligibility to claim benefit under Double Taxation Agreement.
- In case of Foreign Institutional Investors and Foreign Portfolio Investors, copy of SEBI registration certificate.
- In case of shareholder being tax resident of Singapore, please furnish the letter issued by the competent authority or any other evidence demonstrating the non-applicability of Article 24 - Limitation of Relief under India-Singapore Double Taxation Avoidance Agreement.

It is recommended that shareholders should independently satisfy their eligibility to claim DTAA benefit including meeting of all conditions laid down by DTAA.

Kindly note that the Company is not obligated to apply beneficial DTAA rates at the time of tax deduction/ withholding on dividend amounts. Application of beneficial rate as per DTAA 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.

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.

The dividend for FY 2025-26 will be paid after deducting the TDS as under:-

Shareholder Category	Rate of TDS
Resident Shareholders	
(i) Shareholders providing Form 121	NIL
(ii) Resident Shareholder who is an Individual having aggregate dividend income from the Company in a financial year up to Rs. 10,000/-	NIL
(iii) Resident Shareholders other than (i) and (ii) above	<ul style="list-style-type: none"> • 10% in case where PAN is provided / available • 20%, in other cases where PAN is not provided / not available / invalid PAN
Non – Resident Shareholders	
Other Non-resident Shareholders (Including investments made under	20% or lower rate as mentioned in tax treaty, if the applicable details /



MANGALAM CEMENT LTD.



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Shareholder Category	Rate of TDS
FPI/FII route): Treaty benefit/ requirement of related document for FPI/FII may be subject to the condition prescribed under Income Tax Act 2025	documents are satisfactorily provided as aforementioned.
<i>In case where the shareholders (both Individuals or non-Individuals) 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 to the Company.</i>	

To determine the appropriate tax rate at which tax has to be deducted at source under the respective provisions of the Income-tax Act, 2025, we request you to provide the above-mentioned details and documents applicable to you **on or before 14th August, 2026**. The dividend will be paid after deducting tax at source, as determined based on the documents provided by the respective shareholders and found satisfactory.

PAYMENT OF DIVIDEND

The dividend on Equity Shares for FY 2025-26, once approved by the shareholders of the Company at the forthcoming Annual General Meeting scheduled to be held on **Friday, 21st August, 2026**, will be paid after deducting the tax at source as mentioned in the earlier paragraphs. The following provisions under the Act will also be considered to determine the applicable TDS rate:-

A. TDS TO BE DEDUCTED AT HIGHER RATE IN CASE OF NON-LINKAGE OF PAN WITH AADHAAR

As per Section 262 of the I.T. Act, 2025, 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 of the IT Act 2025. Shareholders may visit <https://www.incometax.gov.in/iec/foportal/> for FAQs issued by Government on PAN Aadhar linking.

B. DECLARATION UNDER RULE 203 OF THE I.T. RULES, 2026

In terms of Rule 203 of the I.T. 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. The aforesaid declaration shall contain (i) name, address, PAN, and residential status of the person to whom credit is to be given; (ii) payment in relation to which credit is to be given; and (iii) the reason for giving credit to such person.

C. FOR SHAREHOLDERS HAVING MULTIPLE ACCOUNTS UNDER DIFFERENT STATUS / CATEGORY

Shareholders holding Ordinary shares under multiple accounts under different status / category and single PAN or without 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.

SUBMISSION OF TAX RELATED DOCUMENTS

Members who will be exempted from tax or taxed at prescribed rate, are requested to submit the forms and documents i.e. PAN/121/41/Self Declaration Form and other annexures and relevant prescribed documents to the Company's Registrar and Transfer Agent (RTA) by visiting <https://masserv.com/investortax/investor25-26.asp> and selecting '**MANGALAM CEMENT LTD.**' from the drop down list and thereafter providing other information(s) i.e. Email ID; DPID-CLIENTID or Folio No. and scanned copy of the Documents determining the eligibility of shareholders for payment of Final Dividend is also required to be uploaded at '**UPLOAD TAX DOCUMENTS**' link *(Please note that Only PDF/JPG/JPEG/PNG/GIF/.ZIP file can be uploaded having maximum file size of 10MB)*. Once uploaded please click the captcha and click the upload button. You are requested to upload the said documents on or before **14th August, 2026**. This submission is necessary for the Company to determine and deduct the appropriate TDS/withholding tax rate.

Only scanned copies of the documents such as PAN/121/41/Self Declaration Form/Self-declaration/documentary evidence etc. will be accepted by the RTA. However, the Member is required to additionally self-attest the document stating "certified true copy of the original". If the original Form 121 etc., is required in future, the Company/RTA would call for the same from the members. 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. Please note that, no communication/forms/documents of the tax determination/deduction, received prior to the date of this communication, shall be considered for payment of Dividend for the Financial Year 2025-26. If the tax on Dividend is deducted at a higher rate in the absence of receipt of or satisfactory completeness of the aforementioned details/documents by **14th August, 2026**, the Members may claim an appropriate refund in the return of income filed with their respective Tax authorities. No claim shall lie against the Company for such taxes deducted.

For all communications or queries regarding this matter, please address and send them to our RTA, Mas Services Limited, at their email address: investor@masserv.com. However, Please note that the Company is obligated to deduct tax at source based on the records made available by National Securities Depository Limited or Central Depository Services (India) Limited ("the Depositories") in case of shares held in electronic mode and from 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 DETAILS

In order to facilitate receipt of dividend directly in your bank account, shareholders are requested to ensure that their bank account details in their respective demat accounts/physical folios are updated, to enable the Company to make timely credit of dividend in their bank accounts.

Please find the required forms and annexures attached below:

- To view / download Form 121 [Click here](#)
- To view / download Steps to file application for Form 41 online on Income Tax Portal [Click here](#)
- To view / download the format for providing Information under section 397(2)(c) of Income Tax Act, 2025 read with Rule 217(2) of Income-tax Rules, 2026 [Click here](#)
- To view / download the format for the Declaration to be given by Joint Shareholders in accordance with Section 390 of the Income Tax Act, 2025 read with Rule 203 of Income Tax Rules, 2026 [Click here](#)
- To view / download Self-Declaration for availment of treaty benefits / No PE Declaration as **Annexure-1** [Click here](#)
- To view / download Declaration regarding Category and Beneficial Ownership of shares as **Annexure-2A** [Click here](#)
- To view / download Declaration regarding Tax Residency and Beneficial Ownership of shares as **Annexure-2B** [Click here](#)

Disclaimer: Above Communication on TDS sets out the Provisions of Law in a summarized manner only and does not purport to be a complete analysis or listing of all potential Tax consequences. Members should consult with their own Tax Advisors for the Tax Provisions applicable to their particular circumstances.

We request your cooperation in this regard.

For Mangalam Cement Limited

Pawan Kumar Thakur
Company Secretary & Compliance Officer

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)			
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	<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.

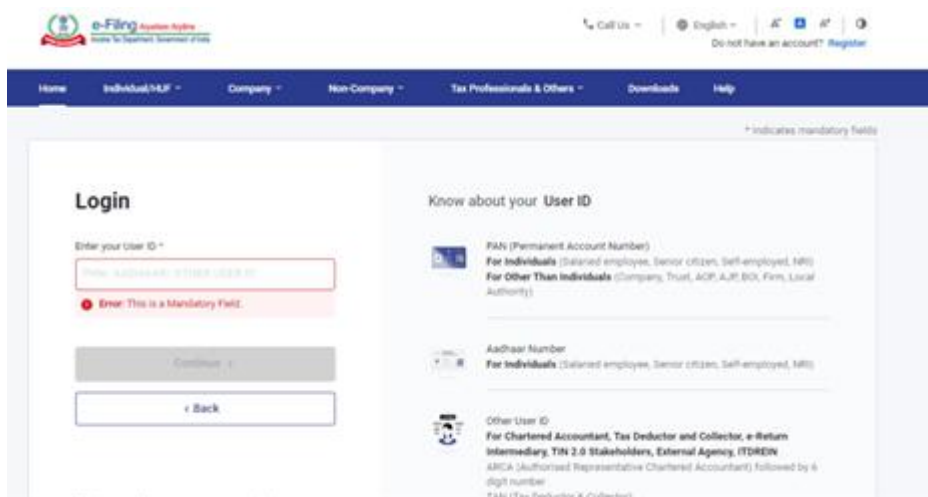
11. For a declarant other than the resident individual whose age is 60 years or more at any time during the tax year, the person responsible for paying income referred to in row no. 10 of Part A shall not accept the declaration where the amount of income of the nature referred to in section 393(6) or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

[Steps to file application for Form 41 online on Income Tax Portal](#)

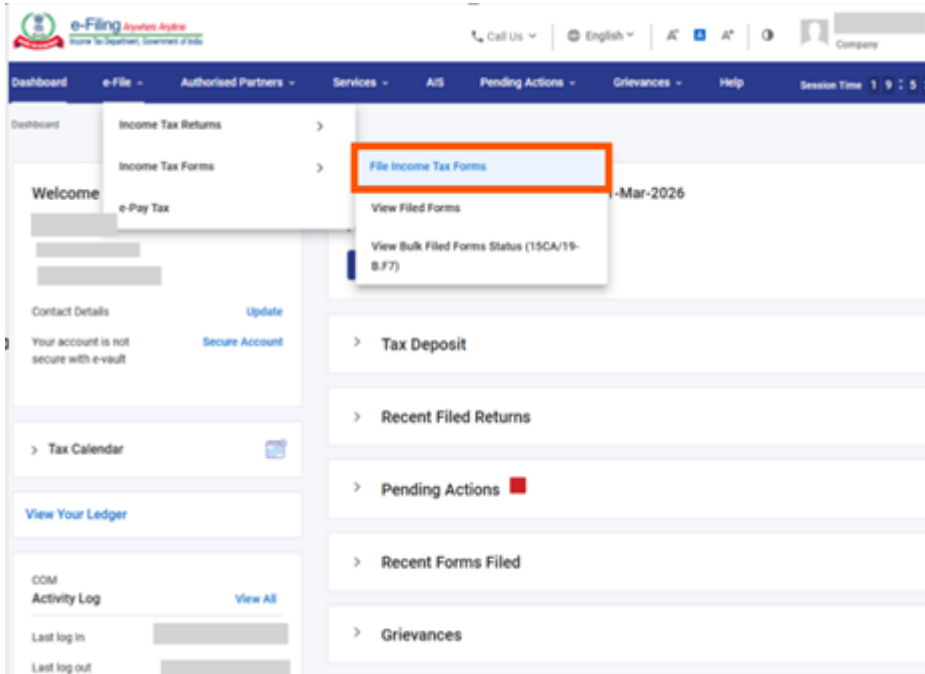
Step 1: Log in to the e-Filing portal with your User ID and Password.



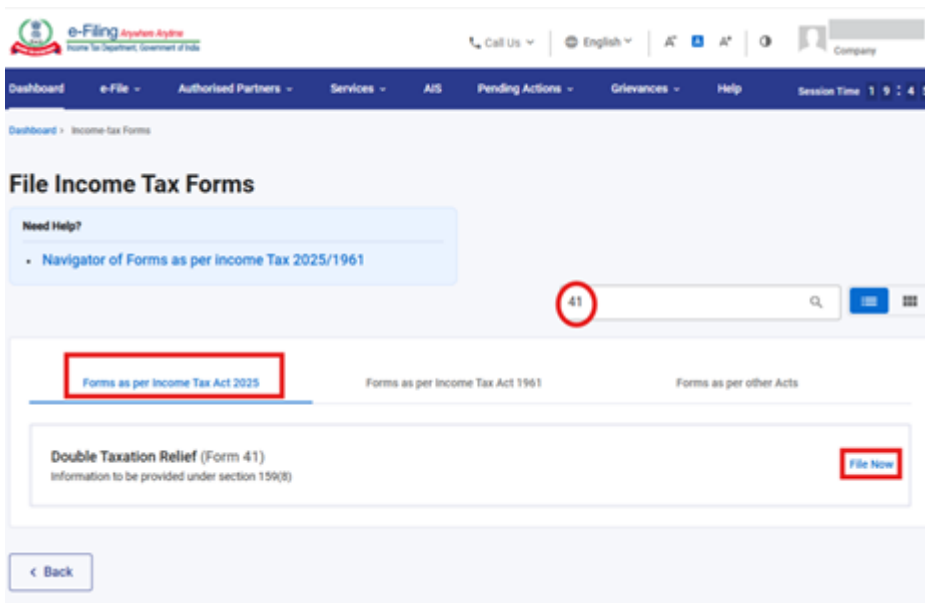
Step 2: Enter the User ID as (PAN- In case of Non-resident having PAN and NR ID- In case of users who registered as Non-Residents not holding PAN category) and enter the Password.



Step 3: Go to e-File >Income Tax Forms > File Income Tax Forms.



Step 4: Select the Forms as per Income Tax Act 2025 tab, search for Form 41, and click the File Now button.



Step 5: Select the applicable Tax Year (T.Y) and click on Continue button.

The screenshot shows the e-Filing portal interface for Form No. 41. The page title is "Information to be provided under section 159(8) [Form No. 41]". Below the title, it states "Information to be provided under section 159(8). This Form is in compliance with rule 75 of Income-tax Rules, 2026". A note indicates that an asterisk (*) denotes mandatory fields. The form contains several input fields: PAN (redacted), Submission Mode (Online), Filing Type (Original), and Tax Year (T.Y) (set to 2026-27). A "Continue" button is highlighted with a red box. To the right, there is a section titled "Relevant Section/Schedule and Rule" with details for Section 159 and Rule 75.

Step 6: Click on Let's Get Started.

The screenshot shows the e-Filing portal interface for Form No. 41. The page title is "Information to be provided under section 159(8) [Form No. 41]". Below the title, it states "Information to be provided under section 159(8). This Form is in compliance with rule 75 of Income-tax rules, 2026". A "Let's Get Started" button is highlighted with a red box. Below the form, there are sections for "Documents list to help you file faster" and "Instructions".

Documents list to help you file faster

- Particulars and residential information of the applicant
- Copy of the certificate referred to in section 159(8)

[View More](#)

Provisions of Law

- [Know about Section 159](#)
- [Know about Rule 75](#)

Instructions

- [General Instructions](#)
- [Things you should know before filing](#)

Step 7: Post clicking on Let's Get Started button, user will be navigated to Panel screen and Select the 1st Panel: "Part A: Particulars of the Applicant".

The screenshot shows the e-Filing portal interface. At the top, there is a navigation bar with 'Call Us', 'English', and 'Company' options. Below the navigation bar, the breadcrumb trail reads 'Dashboard > Income tax Forms > Form No. 41'. The main heading is 'Information to be provided under section 159(8) [Form No. 41]'. A sub-heading states 'Information to be provided under section 159(8). This Form is in compliance with rule 75 of Income-tax rules, 2026.' Below this, there is a section titled 'Provide details for each section' with three items: 'Part A: Particulars of the Applicant' (highlighted with a red box), 'Part B: Residential Information', and 'Declaration and Verification'. Each item has a 'Provide details' link with a right-pointing arrow. At the bottom left is a '< Back' button, and at the bottom right is a 'Preview' button.

Step 8: Confirm the Particulars and click on Save.

Note: Please ensure that all mandatory details under "My Profile" section including address is completed. You can update your contact and address details by clicking on hyperlink "My Profile".

The screenshot shows the 'Part-A: Particulars of the Applicant' form. The breadcrumb trail is 'Dashboard > Income tax Forms > Form No. 41'. The heading is 'Part-A: Particulars of the Applicant' with a sub-heading 'Includes name, address, PAN and other details of the applicant'. A note indicates '* Indicates mandatory fields'. The form contains six numbered fields: 1. Name, 2. Address, 3. Whether communication address is available in India? (with radio buttons for Yes and No, where No is selected), 4. Permanent Account Number (PAN) (if available), 5. E-mail Id, and 6. Contact Number. At the bottom left is a 'Cancel' button, and at the bottom right is a 'Save' button, which is highlighted with a red box. A note at the bottom states: 'Note: To update contact details, go to "My Profile". After updating, delete any existing draft, log out, then log in again to file a new form.'

Step 9: Post saving the 1st panel, status of panel will be displayed as Completed then select the 2nd Panel: "Part B: Residential Information".

The screenshot shows the e-Filing portal interface for Form No. 41. The main heading is "Information to be provided under section 159(8)". Below this, there are three sections: "Part A: Particulars of the Applicant" (marked as Completed), "Part B: Residential Information" (highlighted with a red box), and "Declaration and Verification". The "Part B" section includes a "Provide details" link. At the bottom, there are "Back" and "Preview" buttons.

Step 10: Fill the required details in the 2nd Panel and click on Save.

The screenshot shows the "Part B: Residential Information" form. It includes the following fields:

- 7. Tax Year: 2026-27
- 8. Status: Company
- 9. Country/Region of incorporation/ registration: Afghanistan
- 10. Tax Identification Number (TIN) in country/region of residence: Test1234
- 11. Period for which the residential status as mentioned in the certificate referred to in section 159(8) is applicable:
 - From: 01 Apr 2025
 - To: 31 Mar 2026

A note at the bottom states: "Note: Tax Identification Number of the applicant in the country or region of his residence and in case no such number is available, then a unique number on the basis of which the applicant is identified by the Government of that country or the region of which he claims to be a resident."

12. Address of the assessee in the country or region outside India during the period for which the certificate, mentioned in Sl. No. 11 above, is applicable:

Country/Region *

Flat / Door / Building *

Road / Street / Block / Sector

ZIP Code *

Post Office *

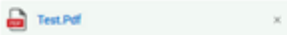
Area / Locality *

District *


State *

Full Address
 Test, Test Road, Test Area,
 Test, Test Dist,
 Test, Afghanistan - 12345678.

13. Copy of the certificate referred to in section 159(8): *



Step 11: Post saving the 2nd panel, status of panel will be displayed as Completed then select the 3rd Panel: "Declaration and Verification".

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Dashboard > Income-tax Forms > Form No. 41

Information to be provided under section 159(8)

[Form No. 41]
 Information to be provided under section 159(8). This Form is in compliance with rule 75 of Income-tax rules, 2026.

Provide details for each section

Part-A: Particulars of the Applicant Includes name, address, PAN and other details of the applicant	Completed	Modify if required >
Part B: Residential Information Includes residential details of the applicant	Completed	Modify if required >
Declaration and Verification Please provide the declaration		Provide details >

Step 12: Fill the required details in the 3rd panel and click on Save.

The screenshot shows the 'Declaration and Verification' page in the e-Filing portal. The page title is 'Declaration and Verification' with a sub-header 'Please provide the declaration'. A note indicates that an asterisk (*) denotes mandatory fields. The 'Declaration' section contains a checked checkbox and a text field for PAN. The 'Verification' section includes a text area for a declaration, a 'Place' dropdown menu (set to 'Test'), and fields for 'Date' (13-Mar-2026) and 'IP Address'. At the bottom, there are 'Cancel' and 'Save' buttons.

Step 13: Post saving the 3rd panel, status of panel will be displayed as Completed then click on Preview.

The screenshot shows the 'Information to be provided under section 159(8)' page. The page title is 'Information to be provided under section 159(8)' with a sub-header '[Form No. 41]'. A note states: 'Information to be provided under section 159(8). This Form is in compliance with rule 75 of Income-tax rules, 2026.' Below this, a table lists sections with their status:

Section	Status	Action
Part A: Particulars of the Applicant Includes name, address, PAN and other details of the applicant	Completed	Modify if required >
Part B: Residential Information Includes residential details of the applicant	Completed	Modify if required >
Declaration and Verification Please provide the declaration	Completed	Modify if required >

At the bottom, there are 'Back' and 'Preview' buttons. The 'Preview' button is highlighted with a red box.

Step 14: On the Preview page, verify the details and click Proceed To E-Verify.

Preview Edit Download

Information to be provided under section 159(8)

[See rule 75]
Information to be provided under section 159(8). This Form is in compliance with rule 75 of Income-tax rules, 2026.

Part-A: Particulars of the Applicant

1. Name	
2. Address	
3. Communication Address in India	-
4. Permanent Account Number (PAN) (if available)	
5. E-mail Id	
6. Contact Number	

Part B: Residential Information

7. Tax Year	2026-27
-------------	---------

Part B: Residential Information

7. Tax Year	2026-27
8. Status	Company
9. Country/Region of incorporation/ registration	Afghanistan
10. Tax Identification Number (TIN) in country/region of residence:	Test1234
11. Period for which the residential status as mentioned in the certificate referred to in section 159(8) is applicable:	
From	01-Apr-2025
To	31-Mar-2026
12. Address of the assessee in the country or region outside India during the period for which the certificate, mentioned in Sl. No. 11 above, is applicable:	Test, Test Road, Test Area, Test, Test Dist, Test, Afghanistan, 12345678
13. Copy of the certificate referred to in section 159(8):	Test.Pdf (59.32 KB)

Declaration

I, [redacted] with [redacted] (PAN) have obtained a certificate referred to in section 159(8) from the Government of **Afghanistan**.

Verification

I, [redacted] hereby affirm that the information provided above is true and correct to the best of my knowledge and belief. I have not concealed any relevant fact. I am submitting this form in my capacity as [redacted] holding PAN/TIN [redacted] and I am competent to verify and submit this form.

Place	Test
Date	13-Mar-2026
IP Address	[redacted]

< Back Proceed To E-Verify

Step 15: Post clicking on Proceed To E-Verify button, a popup confirmation displaying that you would like to proceed to e-Verify. Click on Yes.

The screenshot displays the 'Part B: Residential Information' section of the e-Filing portal. The background form contains the following details:

7. Tax Year	2026-27
8. Status	Company
9. Country/Region of incorporation/ registration	Afghanistan
10. Tax Identification Number (TIN) in country/region of residence:	Test1234
11. Period for which the residential status as mentioned in the certificate referred to in section 159(8) is applicable:	
From	01-Apr-2025
To	31-Mar-2026
12. Address of the assessee in the country or region outside India for which the certificate, mentioned in Sl. No. 11 is applicable:	Test,Test Road, Test Area,Test,Test Dist, Test,Afghanistan,12345678
13. Copy of the certificate referred to in section 159(8):	Test.Pdf (59.32 KB)

Below the form, there is a 'Verification' section with a text box for a declaration and fields for 'Place' (Test), 'Date' (13-Mar-2026), and 'IP Address'. At the bottom, there are '< Back' and 'Proceed To E-Verify' buttons.

A 'Confirmation' popup is overlaid on the form, asking 'Are you sure you want to Proceed to e-Verify?'. It features two buttons: 'No' and 'Yes'. The 'Yes' button is highlighted with a red border.

Step 16: On clicking Yes, you will be navigated to the e-Verify page where you can verify the Form 41 based on your login type:


1. PAN Login: Verify using EVC or DSC (as applicable)
2. NR ID Login: Verify using the OTP's sent to your email and mobile number

After successful e-Verification, a success message is displayed along with a Transaction ID and Acknowledgement Receipt Number. Please keep a note of the Transaction ID and Acknowledgement Receipt Number for future reference. You will also receive a confirmation message on the email ID(s) and mobile number(s) registered with the e-Filing portal.

Information to be provided under section 159(8)

[Form No. 41]

Information to be provided under section 159(8). This Form is in compliance with rule 75 of Income-tax rules, 2026.

 Submitted Successfully!

Transaction ID: [Redacted] Acknowledgment No: [Redacted]

An email confirming the successful submission of your form has been sent to [Redacted] and SMS has been sent to Mobile number [Redacted]

 Download

Go To Dashboard

Information to be provided under section 397(2)(c) 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 Tax year 2026-2027 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) —

Sl. No.	Nature of information	:	Details#
(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: _____

Signature & Seal

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 Mangalam Cement Ltd. as on 14th August, 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:

S. 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.

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 (Mas Services Ltd.) 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 Mangalam Cement Ltd. 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.

Date:

To

MAS Services Ltd. (Unit: Mangalam Cement Ltd.)

T-34, Second Floor,

Okhla Industrial Area, Phase – II,

New Delhi – 110 020

Dear Sir/ Ma'am,

Folio No./ DP.Id – Client Id:

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 Mangalam Cement Ltd.

With reference to the captioned subject and in relation to the appropriate deduction of taxes on the dividend payable to me/us by **Mangalam Cement Ltd.** ("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. Our Tax Identification Number issued by <Name of the authority> is <mention number>
- 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.
- We either do not have a Permanent Establishment (P.E.) in India or Dividend income earned by us is not attributable/effectively connected to our P.E. in India as defined under the Income Tax Act, 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.

- 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.
- We <Name of the company> further indemnify for any penal consequences arising out of any acts of commission or omission initiated by **MANGALAM CEMENT LIMITED** by relying on our above averment.

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:

Date:

Name:

Designation:

Date: 2026

To
MAS Services Ltd. (Unit: Mangalam Cement Ltd.)
T-34, Second Floor,
Okhla Industrial Area, Phase – II,
New Delhi – 110 020

Dear Sir/Ma'am,

Subject: **Declaration regarding Category and Beneficial Ownership of equity shares**

Ref: PAN – _____ (Please mention your permanent account number)
(unique identification number) provided by the Indian Tax Authority, if any

Folio Number / DP ID / Client ID – _____ (Mention all the account
detail)

With reference to the captioned subject and in relation to the appropriate withholding of taxes on the Dividend payable to me / us by Mangalam Cement Ltd. ("the Company"), I / We hereby declare as under:

I / We, _____ (Full name of the member), _____ (number of shares), 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).

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.

VERIFICATION

- I/ We hereby declare that I/we have duly filed return of income, if applicable as per the provisions of the Income-tax Act, 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 has expired.
- 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.
- 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.

Place:

<< Entity Name>>

Date:

(Signature)

Name: _____

Designation: _____

(*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.)

Note: Kindly strikethrough whichever is not applicable

Date: 2026

To

MAS Services Ltd. (Unit: Mangalam Cement Ltd.)

T-34, Second Floor,

Okhla Industrial Area, Phase – II,

New Delhi – 110 020

Dear Sir/Ma'am,

Subject: **Declaration regarding Tax Residency and Beneficial Ownership of shares**

Ref: PAN – _____(Please mention your permanent account number)
(unique identification number) provided by the Indian Tax Authority, if any

Folio Number / DP ID / Client ID – _____(Mention all the account detail)

With reference to the captioned subject and in relation to the appropriate withholding of taxes on the Dividend payable to me / us by Mangalam Cement Ltd. ("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 _____ Identification number issued by _____ having Tax 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