No. SCY/CA/59/ 2026 27.08.2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai 400 001
BSE Scrip Code: 513599

To,
National Stock Exchange of India Ltd
Exchange Plaza, C-1, Block G
Bandra-Kurla Complex, Bandra (East)
Mumbai 400 051
NSE Symbol: HINDCOPPER

Sub: Communication to Shareholders of Hindustan Copper Ltd – Intimation of Tax Deduction on Dividend payment for FY 2025-26

Sir / Madam,

As per the provisions of the Income-tax Act, 2025, the Company would be required to apply withholding tax/ deduct taxes at source (TDS) at the prescribed rates on the dividend paid to its shareholders at the time of payment of dividend, at rates based on the category of shareholders.

In this regard, we enclose herewith communication circulated on 27.08.2026 to the Shareholders of the Company whose email IDs are registered with Company or Depository Participants (copy also placed at website of the Company under the link Intimation-of-TDS-on-Dividend-for-FY-2025-26.pdf explaining the process on withholding tax from dividends paid to the shareholders at prescribed rates along with necessary annexures.

This is for your information and record please.

Thanking you,

Yours faithfully,

MRITUNJAY KUMAR DEV
Digitally signed by MRITUNJAY KUMAR DEV
Date: 2026.08.27 19:03:12 +05'30'

(Mritunjay Kumar Dev)
Company Secretary &
Compliance Officer

Encl. as stated

Hindustan Copper Limited
(CIN: L27201WB1967GOI028825)
Regd. Office: ‘Tamra Bhavan’, 1, Ashutosh Chowdhury Avenue, Kolkata – 700 019
Phone: (033) 2283-2226, 2202-1000, E-mail : investors_cs@hindustancopper.com
Website: www.hindustancopper.com

Date: 26th August 2026

Dear Shareholder(s),

Subject: Communication in respect of Tax Deduction at Source on final dividend for the Financial Year (‘FY’) 2025-26

We are pleased to inform that the Board of Directors of Hindustan Copper Limited (HCL/ the Company) in its meeting held on 15.05.2026 had recommended payment of dividend @ Rs. 1.86/- per equity share having face value of Rs. 5/- each for FY 2025-26. The dividend will be paid to the shareholders of the Company after declaration of dividend at the Annual General Meeting of the Company scheduled to be held on 23.09.2026.

Payment of dividend will be made to those members whose names will be on the Company's Register of Members and to those, whose name will appear as Beneficial Owners as per the details to be furnished by the Depositories, viz. National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) for this purpose as on 16.09.2026.

As per the provisions of the Income-tax Act, 2025 (the ‘Act’/ ‘IT Act’), the Company would be required to apply withholding tax/ deduct taxes at source (TDS) at the prescribed rates on the dividend paid to its shareholders at the time of payment of dividend, at rates based on the category of shareholders and subject to fulfilment of conditions as provided herein below. The withholding tax rate would vary depending on the residential status of the shareholder and the documents submitted by them and as acceptable to the Company.

Accordingly, you are requested to please ensure that the below details, as applicable to you, are submitted for the purpose of complying with the applicable TDS provisions:

- Valid Permanent Account Number (PAN);
- Residential status as per the Act, i.e., Resident or Non-Resident for Financial Year ('FY') 2026-27 (i.e., 1st April, 2026 to 31st March, 2027);
- Category of the Shareholder, viz. Mutual Fund, Insurance Company, Alternate Investment Fund (AIF) - Category I, II and III, Government (Central/ State Government), Corporation established by/ or under the Central Act, Foreign Portfolio Investor (FPI)/ Foreign Institutional Investor (FII), Foreign Company, Individual, Hindu Undivided Family (HUF), Firm, Limited Liability Partnership (LLP), Association of Persons (AOP), Body of Individuals (BOI) or Artificial Juridical Person, Trust, Domestic Company, etc.; and
- Address with PIN code (including country).

Please note that these details as available on the Record Date viz., 16.09.2026 will be relied upon by the Company for the purpose of complying with the applicable withholding tax provisions.

Pursuant to the General Circular No. 20/2020 dated 5th May, 2020 issued by Ministry of Corporate Affairs, the dividend will be paid electronically in the Members bank accounts. The Members holding shares in demat form are advised to keep the bank details updated with their depository participants.

SEBI vide its Master Circular No. HO/38/13/(4)2026-MIRSD-POD/I/4298/2026 dated 6th Feb, 2026 has mandated that with effect from April 1, 2024, dividend to security holders (holding securities in physical form), shall be paid only through electronic mode. Such payment shall be made only after furnishing the PAN, contact details including mobile number, bank account details and specimen signature. If the KYC details are not updated by the shareholder, then the dividend will be withheld by the Company. Further, as per SEBI (Listing Obligations and Disclosure Requirements) (Fifth Amendment) Regulations, 2025 w.e.f. 19.11.2025, the company will distribute dividends amounts using only electronic payment methods approved by the Reserve Bank of India (RBI).

Applicable provisions of Tax Deducted at Source are as under:

I. For Resident Shareholders -

Tax will be deducted at source under section 393(1) read with section 393(4) of the IT Act @ 10% on the amount of dividend payable to resident shareholders by the Company during FY 2026-27, subject to furnishing of valid Permanent Account Number (PAN) by the Member.

If shareholders do not have PAN/ have not registered their valid PAN details in their demat account / PAN is found to be inoperative on non-linking of PAN with Aadhaar/ is invalid before Record date, TDS would be deducted @ 20% under section 393(1) [Table: Sl. No. 7] read with section 397(2) of the IT Act. For this purpose, the Company will be using online functionality of the Income-tax department for determining status of PAN of the shareholder and no claim shall lie against the Company in case of higher tax deduction.

a. Resident Individuals:

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

i. Total dividend amount to be received by them during the Financial Year 2026-27 does not exceed INR 10,000; or

ii. The income of the member is below the taxable limit and a written declaration is received from the member in the prescribed Form 121 (which replaces Form 15G/15H under the erstwhile Income tax Act, 1961), along with a self-attested copy of valid PAN, subject to eligibility conditions being met as per provision of the IT Act. Please note that the shareholders are required to fill Part A of Form 121 (in full; including the declaration thereto) and Part B (at Sr. No. 8 to 18 only). Format of Form 121 is enclosed as **Annexure 1**; or

iii. Exemption certificate is issued by the Income-tax Department, if any.

Note:

1. Recording of the Permanent Account Number (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 Act.
2. Shareholders are requested to update/ verify the PAN, and the residential status as per the Act, if not already done, with the depositories (in case of shares held in demat mode) and with the Company's Registrar and Transfer Agent (in case of shares held in physical mode).

b. Resident Non-Individuals:

In case of certain class of resident Members other than individuals who are covered under the provisions of Sections 393, 393(4) [Table: Sl. No. 10] and 393(6) of the IT Act, no tax shall be deducted at source ('Nil rate') where they provide details and documents as per the format attached in ***Annexure 2***.

i. **Insurance Companies**: Public & Other Insurance Companies, self-declaration that it has a full beneficial interest with respect to the shares owned by it, along with self-attested copies of PAN card and valid IRDAI registration certificate.

ii. **Mutual Funds**: Self-declaration that it is registered with SEBI and is notified under Section 393(5) and specified at Schedule VII [Table: Sl. No. 20] of the Act along with self-attested copy of PAN card and certificate of registration with SEBI.

iii. **Alternative Investment Fund (AIF):** Self-declaration that its income is exempt under Schedule V of Section 11 [Table Sl. No. 1] of the Act 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.

iv. **New Pension System (NPS) Trust:** Self-declaration that it qualifies as NPS trust and income is eligible for exemption as per provisions of Schedule VII – Section 11 [Sl. No. 41] of the Act read with CBDT Circular No. 18/ 2017 and sections 393(9) and 536(2)(j) of the Act along with self-attested copy of the PAN card and registration certificate.

v. **Corporation established by or under a Central Act governed by section 196:** Certificate of registration which indicates that it is a corporation established under central act and its income is exempt from income tax.

vi. **Other shareholders covered under section 393(5) of the Act such as Government, RBI:** Valid documentary evidence for coverage under section 393(5) of the Act.

vii. **Entities exempt under Schedule V of the Act:** In case of resident non-individual shareholder, if the income is exempt under the Act, the authorized signatory shall submit the declaration duly signed with stamp affixed for the purpose of claiming exemption from TDS (Format of the self-declaration form is annexed below).

viii. **Beneficial Ownership:** In case of equity share(s) held in the Company as a beneficiary; and are not subject to TDS under Section 393(4) of the Act, the person shall submit self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN Card (Format of the self-declaration form is annexed below)

ix. **Other Non-Individual shareholders:** Self-attested copy of documentary evidence supporting the exemption along with self-attested copy of PAN card.

In case, shareholders (both individuals and non-individuals) provide certificate under Section 395 of the Act, for lower/ Nil withholding of taxes, rate specified in the said certificate shall be considered, on submission of self-attested copy of the same. Deduction of tax at a rate lower than statutory rate or no deduction of tax shall depend upon the completeness of the documents and the satisfactory review of the forms and the documents submitted by the resident shareholders to the Company.

<u>For Non-resident Shareholders</u> –

a. Taxes are required to be withheld in accordance with the provisions of Section 393(2) of the Act, 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 393/395 of the Act, for lower/ Nil withholding of taxes, rate specified in the said certificate shall be considered, on submission of self-attested copy of the same.

b. However, as per Section 159 of the Act, the non-resident shareholder has the option to be governed by the provisions of the Double Tax Avoidance Treaty (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 Tax Treaty benefits, the non-resident shareholders are required to provide ALL the following:

    i. Self-attested copy of the PAN card, if any, allotted by the Indian Income Tax authorities. In case PAN is not available, the non-resident shareholder shall furnish (a) name, (b) email id, (c) contact number, (d) address in residency country, (e) Tax Residency Certificate issued by the Government of the residency country, (f) Tax Identification Number of the residency country as per Rule 217 of the Income-tax Rules, 2026; (format attached herewith as **Annexure 3**).

    ii. Self-attested copy of Tax Residency Certificate (TRC) (for the period April 2026 to March 2027) obtained from the tax authorities of the country of which the shareholder is a resident.

    iii. E-filed Form No. 41 generated electronically from the e-filing portal of the Income Tax Department. Shareholder(s) who wish to claim Tax Treaty benefit, need to mandatorily file Form 41 online at the link https://www.incometax.gov.in/iec/foportal/

    iv. Self-declaration by shareholder that it is eligible to claim the benefit of the respective tax treaty and is otherwise eligible, considering the Multilateral Instrument requirement and satisfying beneficial ownership requirement. (for the period April 2026 to March 2027) (format attached herewith as **Annexure 4**).

v. In case of Foreign Institutional Investors and Foreign Portfolio Investors, self-attested copy of SEBI registration certificate along with declaration whether the investment in shares has been made under the general FDI route or under the FPI route.

vi. In case of shareholder being tax resident of Singapore, please furnish the letter issued by the competent authority or any other evidences demonstrating the non-applicability of Article 24 - Limitation of Relief under India-Singapore Double Taxation Avoidance Agreement (DTAA).

c. Non-Resident Shareholders who are tax residents of Notified Jurisdictional Area as defined u/s 176 of the Act, the tax shall be withheld @ 30% (plus applicable surcharge and cess) on the amount of dividend payable.

It is recommended that shareholders should independently satisfy its 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.

Accordingly, in order to enable us to determine the appropriate withholding tax rate applicable, **we request you to please provide these details and documents as mentioned, above, on or before 22.09.2026(cut off period).** Any documents submitted after the cut-off period will be accepted at the sole discretion of the Company.

<u>Applicable TDS rates</u>

The dividend on Equity Shares for FY 2025-26, once approved by the shareholders of the Company at the AGM, will be paid after deducting the tax at source as under:

A. <u>FOR RESIDENT SHAREHOLDERS:</u>

- Nil withholding in case the total dividend paid is up to Rs. 10,000/- (for individuals only).
- Nil withholding in case Form 121(as applicable) is submitted along with self-attested copy of the PAN (for individuals only).
- Nil/ Lower withholding tax rate on submission of self-attested copy of the certificate issued under Section 395 of the Act. The certificate should be valid for the financial year 2026-27 and should cover the dividend income.

- 10% for resident shareholders in case valid PAN is provided/ available. In this regard, it may be noted that as per Section 262 of the Act, every person who has been allotted a PAN and who is eligible to obtain Aadhar, shall be required to link the PAN with Aadhaar. In case of failure to comply with the same, the PAN allotted shall be deemed to be invalid/ inoperative and he shall be liable to all consequences under the Act and tax shall be deducted at higher rates as prescribed under the Act. For this purpose, the Company shall be relying on the information provided by the online functionality of the Income Tax department for determining the status of the PAN of the shareholder.

B. <u>FOR NON-RESIDENT SHAREHOLDERS:</u>

- Tax treaty rate (based on tax treaty with India) for beneficial non-resident shareholders, as applicable, will be applied on the basis of documents submitted by the non-resident shareholders.
- Nil/ Lower withholding tax rate on submission of self-attested copy of the certificate issued under Section 393/395 of the Act.
- 20% plus applicable surcharge and cess for non-resident shareholders in case the above mentioned documents are not submitted.

C. <u>FOR SHAREHOLDERS HAVING MULTIPLE ACCOUNTS UNDER DIFFERENT STATUS/ CATEGORY:</u>

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

In case of joint shareholding, the withholding tax rates shall be considered basis the status of the primary beneficial shareholder.

Tax deducted by the Company is final and no claim shall lie against the Company for tax deducted at higher rate, for any reason, whatsoever. In case tax on dividend is deducted at a higher rate in the absence of receipt of the aforementioned details/ documents or based on the review of the documents as provided to the Company, you would still have the option of claiming refund of the excess tax paid at the time of filing your income tax return. No claim shall lie against the Company for such taxes deducted.

In the event of any income tax demand (including interest, penalty, etc.) arising from any misrepresentation, inaccuracy or omission of information provided 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 tax proceedings.

SUBMISSION OF TAX RELATED DOCUMENTS:

The aforesaid documents such as Form 121, documents under section 393, etc. can be uploaded directly at the website of RTA, Alankit Assignments Ltd at https://alankitassignments.com/ and in case of any difficulty be sent to their email ID at rta@alankit.com or email ID of the Company at investors_cs@hindustancopper.com

The aforementioned documents (duly completed and signed) may also be uploaded on the link of RTA at https://einward.alankit.com/ on or before 22.09.2026 to enable the Company to determine the appropriate TDS/ withholding tax rate applicable.

On this page the user shall be prompted to select / share the following information to register their request.

1. Select the company (Dropdown)
2. Name of 1st Holder
3. Folio / DP-Client ID
4. PIN Code
5. Complete Address
6. Form selection
7. Upload copy of Form along with other document (if any) in single file.

Any communication on the tax determination/ deduction received post 22.09.2026 shall be considered only at the sole discretion of the Company.

Shareholders are requested to submit these documents afresh even if similar document has been submitted earlier, failing which no TDS exemption or lower rate deduction will be available.

In cases where the dividend income as on the Record Date is assessable to tax in the hands of a person other than the registered shareholder (viz., the shares are held by a clearing member, broker etc. on behalf of the actual beneficial owner), such registered shareholder (i.e., the said clearing member, broker etc.) is required to furnish to the Company a declaration in order to effect TDS to the credit of the beneficial owner of dividend income. Such declaration shall be as prescribed by Rule 203 of Income-tax Rules, 2026, which shall inter alia 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;

iii. The reason for giving credit to such person;

iv. Declaration that the dividend income is assessable in the hands of the beneficiaries of the shares (and not the custodian);

v. Undertaking that the custodian will not claim credit of TDS from the dividend amount assessable in the hands of the beneficiaries.

Any such declaration received post 22.09.2026 shall be considered only at the sole discretion of the Company.

Please note:

- **Keep your most updated email id registered with the Company/ your DP, to receive timely communications.**
- **Notify change of address, or particulars of your bank account, if changed, along with the 9 digit MICR/ NECS details, to the respective depository participant in case of shares held in demat mode/ to the share transfer agent of the Company in case of shares held in physical mode.**

We thank you for your support in this green initiative.

For Hindustan Copper Ltd

MRITUNJAY KUMAR DEV

Digitally signed by MRITUNJAY KUMAR DEV
Date: 2026.08.26 16:54:32 +05'30'

(Mritunjay Kumar Dev)
Company Secretary &
Compliance Officer

Date: 26.08.2026
Place: Kolkata

Encl: As stated above

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

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

FORM N0. 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		
2.	Address		
3.	Permanent Account Number		
4.	Status		
5.	Residential status		
5(a).	If resident individual, whether age is 60 years or more:	(Yes/no)	
6.	Email id		
7.	Contact number		
8.	Tax Year (for which declaration is made)		
Details of income			
9.	Nature of income		
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	(Yes/No)	
ll(a).	Total number of Form No. 121 filed earlier		
ll(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 ll(b)]		

<table>
<tr><td>13.</td><td colspan="4">Estimated total income of the tax year including the income mentioned in column 12</td><td></td></tr>
<tr><td rowspan="4">14.</td><td colspan="4">Details of last of the ITR filed for previous two tax years</td><td></td></tr>
<tr><td>SL No.</td><td>Tax Year</td><td>Acknowledgment Number</td><td>Return Income</td><td></td></tr>
<tr><td>1.</td><td></td><td></td><td></td><td></td></tr>
<tr><td>2.</td><td></td><td></td><td></td><td></td></tr>
</table>

DECLARATION

I. ___________having Permanent Account Number ______________do hereby declare that

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

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

(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)*

(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		
2.	Address		
3.	Tax Deduction and Collection Account Number		
4.	Permanent Account Number		
5.	Email id		
6.	Contact number		
7.	Tax Year		
	Details of the declarant and the declarations received		
8.	Name of the declarant		
9.	Permanent Account Number		
10.	Unique Identification Number		
11.	Date of Birth/Incorporation		
12.	Address		
13.	Email id		
14.	Contact number	Country Code	Number
15.	Estimated income for which declaration is made (Sr.10 of Part A)		
16.	Estimated total income of the tax year of the declarant (Sr. 13 of Part A)		

17.	Aggregate amount of income for which declaration is made during the tax year (Sr. 12 of Part A)	
18.	Date on which declaration is received	

DECLARATION

I/We________________having Permanent Account Number ____________hereby certify that the information pertaining to the declarant(s) above has been duly furnished as received in Part-A from the declarant(s) and is accurately reported to the best of my knowledge and belief.

Place: .... Signature of the person responsible for paying the income

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, 111. 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. l] or by any person, not being a company or a firm or an individual covered in section 393(6)[Table: Sl. No. l], 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 INR unless otherwise provided.

Annexure 2

Date:

To
Hindustan Copper Limited
Tamra Bhavan,
1, Ashutosh Chowdhury Avenue,
Kolkata 700019

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 **HINDUSTAN COPPER 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)

☐ We are **Insurance Company** as per section 2(7A) of the Insurance Act, 1938 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 with IRDA/ LIC/ GIC, as applicable.

☐ 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 of Section 11 [Table Sl. No. 1] of the Act and as specified in CBDT Notification No. 51/2015 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 as per provisions of Schedule VII – Section 11 [Sl. No. 41] 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 393/395 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 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.

4. 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

__Annexure -3__

<u>Information to be provided under sub-rule (2) of rule 217 of Income-tax Rules, 2026:</u>

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 2025-2026 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(2)(c) —

SI. 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 short/ non-deduction of tax at source based on the above declaration furnished by me/us.

Place:

....

....

Date:

....

....

Signature & Seal

Annexure 4

Date:

To
Hindustan Copper Limited
Tamra Bhavan,
1, Ashutosh Chowdhury Avenue,
Kolkata 700019

Subject: Declaration regarding Tax Residency and Beneficial Ownership of shares for availment of tax treaty benefits in relation to receipt of dividend income

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 **HINDUSTAN COPPER 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 _______________ as per Article ___ of the Double Taxation Avoidance Agreement (DTAA) 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') and do not qualify as a 'resident' of India under section 6 of the Indian Income-tax Act, 2025 ('the Act').

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), Simplified Limitation on Benefits Provision (SLOB), period of holding of shares, other conditions, as applicable. I/ We further confirm that we are eligible to claim relief under the said DTAA in terms of section 159 of the Income -tax Act, 2025.

4. I/ We confirm that my affairs / affairs were not arranged such that the main purpose or the principal purpose thereof was to obtain tax benefits available under the applicable tax treaty.

5. I/We hereby furnish a copy of valid Tax Residency Certificate dated __________ having Tax Identification number__________ issued by __________ along with a copy of electronically filed Form 41 duly filled and signed for the period April 2026-March 2027.

6. I/We further declare that I/we do not have and will not have a Permanent Establishment ('PE')/ fixed base/ taxable presence/ business connection/ significant economic presence in India in terms of Article ____ of the DTAA and the amount paid/ payable to us, in any case, shall not be attributable to any 'PE,' any taxable presence or fixed base in India as per the said tax treaty during the period April 2026– March 2027.

7. We confirm that active business of ________________ (Company Name) is outside India and we do not constitute Place of Effective Management ('POEM') in India. Further, we confirm that more than 50% of total assets, employees of the company and payroll expense attributable to the employees is situated/ incurred outside India.

8. I/ We confirm that I/ We have not entered into an impermissible avoidance arrangement i.e., an arrangement, the main purpose or one of the main purposes of which is to obtain a tax benefit and it (a) creates rights, or obligations, which are not ordinarily created between persons dealing at arm's length (b) results, directly or indirectly, in the misuse, or abuse, of the provisions of the Act (c) lacks commercial substance or is deemed to lack commercial substance under section 180 of the Act, in whole or in part; or (d) is entered into, or carried out, by means, or in a manner, which are not ordinarily employed for bona fide purposes.

9. 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.

10. 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