

Annexure 1

DECLARATION FOR RESIDENT SHAREHOLDER

(To be declared by resident shareholder for availing the NIL tax rate deduction on dividend payment under the Income Tax Act, 1961)

Date: xxxxxxxxxxxx

To

DLF Limited

Subject: Declaration regarding Category and beneficial ownership of shares

Ref: PAN -

Folio Number / DP ID/ Client ID – (Please specify 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..... ('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 2025 - March 2026 (Indian Fiscal Year).

2. I / We hereby declare that (Strike out whatever is not applicable)

*We are **Insurance Company** and are the beneficial owner of the share/shares held in the Company; and we are submitting a self-attested copy of PAN Card.

OR

*We are a **Mutual Fund** specified in Section 10(23D) of the Income Tax Act, 1961; and we are submitting self-attested copy of the PAN Card and registration certificate.

OR

*We are **Alternative Investment Fund (AIF)** established in India; and our income is exempt under Section 10(23FBA) of the Act and as specified in CBDT Notification No. 51/2015 of the Act. We are governed by SEBI regulations as Category I or Category II AIF; and we are submitting a self-attested copy of the PAN card and registration certificate. We also affirm that income from such shares is not categorized as Income under the 'Profits and gains from business or profession'.

OR

*We are *[Nature of the entity]* and are the beneficial owner of the share/shares held in the Company; and are not subject to withholding tax as per section 194/ 196/ 197A of the Income Tax Act, 1961; and we are submitting a self-attested copy of the documentary evidence supporting the exemption status (e.g. relevant copy of relevant rule, registration, notification, order, etc.) along with a self-attested copy of the PAN card.

OR

*We are an *[Nature of the entity]* covered by clause *[clause number]* of paragraph 4 of Circular 18/2017 of the IT Act; and our income is unconditionally exempt and also, we are not statutorily required to file an Income tax return and are the beneficial owner of the equity share(s) held in the Company; and are not subject to withholding tax as per said CBDT circular and we are submitting self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN card.

3. I / We will indemnify and hold harmless the Company for any tax, interest, penalty or related cost that the Company may incur due to non-withholding or withholding of tax at lower rate arising out of any acts of commission or omission initiated by the Company by relying on my/ our above averment.
4. I / We hereby confirm that the above declaration should be considered to be applicable for all the shares held in the Company under PAN / accounts declared in the form.

Thanking you.

Yours faithfully,

For (Name of the shareholder)

<<insert signature>>

Authorized Signatory -

Notes:

1. *Delete whichever is not applicable.

Annexure 2

DECLARATION FOR NON-RESIDENT SHAREHOLDERS**

(To be declared by non-resident shareholder for declaring existence/ non-existence of PE in India and availing the benefits of lower tax deduction under Section 90 of the Indian Income Tax Act, 1961 ('IT Act') read with the provisions of the Tax Treaty with India and the Multilateral Instrument

Date: [xx] 2025

To
DLF Limited

Dear Sir/Madam,

Re: Declaration for claiming the tax treaty benefits for the financial year 2025-26 (ending on March 31, 2026).

I / We, [.....] [NAME OF SHAREHOLDER] do hereby solemnly declare as follows:

- I / We am / are a tax resident of [.....] [COUNTRY OF RESIDENCE] as per the provisions of the Agreement for Avoidance of Double Taxation (DTAA) and Prevention of Fiscal Evasion between India and [.....] [COUNTRY OF RESIDENCE] (the "India-[.....] DTAA") read with the provisions of the Multilateral Instrument ("MLI");

- I / We will continue to maintain the 'tax resident' status in *his/her/its respective Country for the application of the provisions of the India-[.....] [COUNTRY OF RESIDENCE] DTAA, during the financial year 2025-26;

- I / We am / are eligible to claim the benefits under the provisions of India-[.....] [COUNTRY OF RESIDENCE] DTAA;

- The claim of benefits by me / us is not impaired in any way;

- I / We do not have any taxable presence / fixed base / permanent establishment / Place of Effective Management in India.

Or

*I / We have a taxable presence/ fixed base / permanent establishment / Place of Effective Management in India and the dividend income receivable by me / us from investment in the shares of Company is not attributable / effectively connected to such PE / fixed base in India.

- Further, I / We do not have a Business Connection in India according to the provision of section 9(1)(i) of the IT Act and the amounts paid/payable to us, in any case, are not attributable to business operations, if any, carried out in India. [applicable in case DTAA benefits are not available]

- That the investments made by me / us in the shares of Company are not arranged in a manner which results in obtaining a tax benefit, whether directly or indirectly, as one of its principal purposes. The tax benefit, if any, derived from such investments would be in accordance with the object and purpose of the relevant provisions of the DTAA between India and [.....] [COUNTRY OF RESIDENCE]

[To be provided on Shareholder's Letter head]

- I / We are the beneficial owner of the investments made by me/us in the shares of Company and also any income receivable from such investments, for a period of less than 365 days

OR

* I / We are the beneficial owner of the investments made by me/us in the shares of Company and also any income receivable from such investments, for an uninterrupted period of 365 days or more including the date of payment of the dividends.

OR

* I / We are the beneficial owner of the investments made by me/us in the shares of Company and also any income receivable from such investments, for a period of more than '.....' days [required period of days under the relevant DTAA].

- I / We further declare that I / we have the right to use and enjoy the dividend received / receivable from the above shares and such right is not constrained by any contractual and / or legal obligation to pass on such dividend to another person.

- I / We further declare that I / We are eligible to claim benefit of the DTAA between India and [.....] [COUNTRY OF RESIDENCE] including satisfaction of the Limitation of Benefits clause (wherever applicable). I / We also enclose a self-attested copy of Tax Residency Certificate (TRC) (of FY 2025-26 i.e. covering the period from 01 April, 2025 to March 31, 2026) obtained from the tax authorities of the country of which I / We am a / are resident.

- I / We will inform immediately the Company if there is any change in the status.

- I / We hereby confirm that the declarations made above are complete, true and bona fide.

This declaration is issued to the Company to enable them to decide upon the withholding tax applicable on the dividend income receivable by me / us.

Yours faithfully,

For [NAME OF SHAREHOLDER]

Authorized Signatory [Name/designation]
Email address: [Please insert]
Contact Number: [Please insert]
Contact address: [Please insert]

Notes:

*Delete whichever is not applicable.

**(including for FIIS/FPIs/Non-resident individuals/non-resident Firms or an other entity being a non-resident)

[To be provided on Shareholder's Letter head]

Annexure 3

DECLARATION FOR ALTERNATIVE INVESTMENT FUND - CATEGORY III LOCATED IN INTERNATIONAL FINANCIAL SERVICES CENTRE

Date: xxxxxxxxxxxx

To

DLF Limited

Subject: Declaration regarding registration number and nature

I / We, [.....] do hereby solemnly declare as follows:

- a. I / We, am / are registered with Securities Exchange Board of India ('SEBI') as a Category III Alternative Investment Fund, holding the registration number [.....] and complying with all regulations as prescribed by SEBI during the year 2025-26.
- b. I am / We are registered with SEBI under the status as *Limited Liability Partnership/ *Body Corporate or Company / *Trust and have obtained the necessary certificates as prescribed.
- c. I / We are located in any International Financial Services Centre.
- d. I/ We further declare that all the units of the Alternative Investment Fund are held by non-residents other than unit held by a sponsor or manager.

(Name, designation & signature of the Shareholder)

Trust/ Company/ Limited Liability Partnership Seal (if applicable)

Date:

Place:

Address:

Email and Telephone:

PAN/Tax identification number (country of residence):

Notes:

1. *Delete whichever is not applicable.

[To be provided on Shareholder's Letter head]

Annexure 4

DECLARATION FOR SOVEREIGN WEALTH FUNDS

Date: xxxxxxxxxxxx

To

DLF Limited

Subject: Declaration regarding fulfillment of prescribed conditions under section 10(23FE) of the Income tax Act, 1961

We, [.....] do hereby solemnly declare as follows:

- We certify that we are compliant with the conditions as stipulated under provisions of section 10(23FE) of the Act during the year 2025-26.
- We also certify that we comply with the conditions laid down in the notification number [.....] issued by CBDT dated [.....], for granting exemption to the established Sovereign Wealth Fund.

(Name, designation & signature of Non-resident Shareholder)

Company Seal (if applicable)

Date:

Place:

Address:

Email and Telephone:

Tax identification number (country of residence):

[To be provided on Shareholder's Letter head]

Annexure 5

DECLARATION FOR PENSION FUNDS

(To be declared by non-resident shareholder as prescribed under section 10(23FE) of the Income-tax Act, 1961 for NIL deduction on payment of dividend)

Date: xxxxxxxxxxxx

To

DLF Limited

Subject: Declaration regarding fulfillment of prescribed conditions under section 10(23FE) of the Income tax Act, 1961

We, [.....] do hereby solemnly declare as follows:

- We certify that we are compliant with the conditions as stipulated under provisions of section 10(23FE) of the Act during the year 2025-26.
- We also certify that we comply with the conditions laid down in Rule 2DB of Income-tax Rules, 1962 (*notified vide Notification No. 67/2020 [F. No. 370142/28/2020-TPL] / GSR 508(E)*)).
- We also certify that we comply with the conditions laid down in the notification number [.....] issued by CBDT dated [.....], for granting exemption to the Pension Fund.

(Name, designation & signature of Non-resident Shareholder)

Company Seal (if applicable)

Date:

Place:

Address:

Email and Telephone:

Tax identification number (country of residence):

[To be provided on Shareholder's Letter head]

Annexure 6

DECLARATION FOR CATEGORY I - FOREIGN PORTFOLIO INVESTORS

Date: xxxxxxxxxxxx

To

DLF Limited

Subject: Declaration regarding registration number and nature

I / We, [.....] do hereby solemnly declare as follows:

- a. I / We, am / are registered with Securities Exchange Board of India ('SEBI') as a Category I Foreign Portfolio Investors (FPIs), holding the registration number [.....] and complying with all regulations as prescribed by SEBI during the year 2025-26.
- b. I am / We are registered with SEBI under the status as *Limited Liability Partnership/ *Body Corporate or Company / *Trust and have obtained the necessary certificates as prescribed.
- c. I/ We further declare that we are an investment division of an offshore banking unit which commenced its operations on or before the 31st day of March, 2026 and fulfill all conditions mentioned under section 10(4D) of the Income Tax Act, 1961.

(Name, designation & signature of the Debenture holder)

Trust/ Company/ Limited Liability Partnership Seal (if applicable)

Date:

Place:

Address:

Email and Telephone:

PAN/Tax identification number (country of residence):

Notes:

1. *Delete whichever is not applicable.

[To be provided on Shareholder's Letter head]

Annexure 7

DECLARATION FOR WHOLLY OWNED SUBSIDIARY OF ABU DHABI INVESTMENT AUTHORITY

Date: xxxxxxxxxxxx

To

DLF Limited

Subject: Declaration regarding fulfillment of prescribed conditions under section 10(23FE) of the Income tax Act, 1961

I / We, [.....] do hereby solemnly declare as follows:

- We are resident of United Arab Emirates (UAE) and are a wholly owned subsidiary of Abu Dhabi Investment Authority.
- We also certify that the investment made by us is directly / indirectly out of the funds owned by the Government of UAE.
- We certify that we are compliant with the conditions as stipulated under provisions of section 10(23FE) of the Act during the year 2025-26.

(Name, designation & signature of Non-resident Shareholder)

Company Seal (if applicable)

Date:

Place:

Address:

Email and Telephone:

Tax identification number (country of residence):

Declaration under section 199 read with Rule 37BA of the Income-tax Rules, 1962

Date: _____

To
DLF Limited

Folio No./ Demat Account No.: _____

Name of the shareholder : _____

PAN : _____

Dear Sir/Madam,

Re: Declaration under section 199 of the Income-tax Act, 1961 and Rule 37BA of the Income-tax Rules, 1962 for providing credit of taxes deducted at source to other person for the financial year 2025-26 (ending on March 31, 2026).

Declaration

I/We, NAME OF RECIPIENT OF DIVIDEND, having registered office at ADDRESS OF RECIPIENT and PAN PAN OF RECIPIENT, are holding NUMBER OF SHARES shares of your company and entitled to dividend declared by you of Rs. INSERT AMOUNT OF DIVIDEND. In this regards we declare and state as under –

- The aforesaid dividend income belongs to and is assessable (taxable) in the hands of our MENTION RELATION WITH THE ACTUAL OWNER VIZ. CLIENT/RELATIVE, who are the actual holders and beneficial owners of the shares, and accordingly, the same has been transferred to the respective MENTION RELATION WITH THE ACTUAL OWNER VIZ. CLIENT/RELATIVE account by us. Accordingly, the Tax Deducted at Source (“TDS”) credit is to be reflected by your Company in the name of MENTION RELATION WITH THE ACTUAL OWNER VIZ. CLIENT/RELATIVE in accordance with Rule 37BA of the Income-tax Rules, 1962 (“the Rules”).

- List of the <MENTION RELATION WITH THE ACTUAL OWNER VIZ. CLIENT/RELATIVE> in whose favour TDS is to be reported on the Dividend Income received in FY 2025-26 in accordance with Rule 37BA of the Rules is as follows

Sr No	Name of the Actual/beneficia lOwner	PAN or the declaration /documents provided at time of Dividend distribution	Address	Email Addres s	Dividen d Amount (Net Receipt)	Numbe r of shares	Tax Deducted and Deposite d on Dividend	Reason for giving credit

- I/We, <NAME OF THE RECIPIENT>, undertake that we will not claim credit of any TDS on the aforesaid amount of dividend transferred to the <MENTION RELATION WITH THE ACTUAL OWNER VIZ. CLIENT/RELATIVE> account for FY 2025-26 and the above person would be entitled to claim the same.
- We request you to kindly furnish information to the Income Tax Department in your return of TDS to correctly reflect the TDS in the name of the aforementioned persons instead of us. Thus, the TDS Credit on the dividend would appear in the name of the aforesaid person in their respective Form 26AS on the income tax portal and necessary TDS certificate would be issued in their favour.

*I/We hereby confirm that the declarations made above are complete, true and bona fide.Yours faithfully,

For <**NAME OF RECIPIENT**>

<Insert Signature>

Authorized Signatory

<Name/designation>
Email address: <Please insert>
Contact Number: <Please insert>