

Annexure- 2

Declaration by shareholder qualifying as Insurer as per section 2(7A) of the Insurance Act, 1938.

<on letterhead of the shareholder>

Date: _____

TO WHOMSOEVER IT MAY CONCERN

Dear Sir,

Sub: Declaration with regards to dividend income.

For the purpose of determination of Income-tax TDS liability under Income Tax Act 2025, we hereby certify as follows:

Nature of information	Details
Name of the Shareholder	
Status	Insurance Company
Contact number	
PAN	
Registration number of the certificate Obtained from IRDA	
Nature of Insurance business	

Further, we declare that we qualify as Insurer as per section 2(7A) of the Insurance Act, 1938 and <<name of the shareholder>> is the beneficial owner of dividend income and is eligible for exemption from withholding taxes as per section 393(1) of Income-tax Act, 2025 for the Financial Year 2026-27.

In this regard, we have enclosed certificate of registration with IRDA/LIC/GIC, as applicable.

In this connection, we also certify that the above made declaration applies to all DPID & client ID linked the PAN <<PAN of the shareholder>>.

For _____

Authorized Signatory

Name and Designation: