

Date: _____

To

Biocon Limited
20th KM, Hosur Road
Electronic City, P.O
Bangalore – 560 100
Karnataka, India

Subject: Declaration regarding Category and Beneficial Ownership of Shares Ref:

PAN – _____ (Mention PAN of Shareholder)

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

With reference to the captioned subject regarding deduction of tax at source (TDS) on the amount of dividend payable to me / us by **BIOCON LIMITED** (the Company), I / We hereby declare as under:

1. I/We, _____ (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 (Select Applicable)

- ☐ I am an Individual and have linked the Aadhar number with PAN Card.
- ☐ We are an **Insurance Company** as defined under section 2(7A) of the Insurance Act, 1938 and a beneficial owner of the share/shares held in the Company. TDS is not required to be deducted on the amount of dividend payable to us during the FY 2025-26 as per section 194 of the Income-tax Act, 1961 (the Act). We are enclosing self-attested copy of certificate of registration with IRDAI/LIC/GIC as applicable along with self-attested copy of PAN Card.
- ☐ We are a **Mutual Fund** specified in Section 10(23D) of the Act and a beneficial owner of the share/shares held in the Company. TDS is not required to be deducted on the amount of dividend payable to us during the FY 2025-26 as per section 196 of the Act. We are enclosing self-attested copy of certificate of registration of Mutual Fund with SEBI or a certificate indicating Mutual Fund is set up by public sector bank / public financial institution / authorized by RBI being notified by Central Government, as the case may be, along with self-attested copy of PAN Card.
- ☐ We are a **Corporation established by or under a Central Act** and no tax is required to be deducted under section 196 of the Act on the amount of dividend payable to us during the FY 2025-26. We are enclosing self-attested copy of documentary evidence supporting the exemption along with copy of PAN card.
- ☐ We are a **New Pension System Trust** established in India under the provisions of the Indian Trusts Act, 1882. Our income is exempt from tax under Section 10(44) of the Act and no tax is required to be deducted under section 197A(1E) of the Act. We are enclosing self-attested copy of PAN card and registration certificate.

☐ We are a **Category I or Category II Alternative Investment fund** established in India and registered with Securities and Exchange Board of India or International Financial Services Centres Authority (Fund Management) Regulations, 2022 made under the International Financial Services Centres Authority Act, 2019. Our dividend income is not chargeable to tax under the head 'Profits and Gains from Business or Profession' for the FY 2025-26 and qualifies for exemption under section 10(23FBA). As per Notification No.51/2015 dated June 25, 2015 issued by the Central Board of Direct Taxes, TDS is not required to be deducted on the amount of dividend payable to us during the FY 2025-26. We are enclosing self-attested copy of PAN card and registration certificate of the AIF.

☐ We are **business trust** as defined in clause (13A) of section 2, by a special purpose vehicle referred to in the Explanation to clause (23FC) of section 10 and therefore the provisions of Section 194 are not applicable; 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 **an institution** covered by clause _____ of paragraph 4 of Circular No.18/2017 dated May 29, 2017 issued by the Central Board of Direct Taxes and our income is unconditionally exempt from income tax and we are also not statutorily required to file an income tax return for the FY 2025-26. Therefore, TDS is not required to be deducted on the amount of dividend payable to us during the FY 2025-26. We are enclosing self-attested copy of documentary evidence supporting the exemption along with copy of PAN card.

☐ **Other category** – TDS is not required to be deducted on the amount of dividend payable to us during the FY 2025-26 as per _____ (specify reason for non-applicability of TDS under section 194/section 196/other relevant provisions of the Act). We are enclosing self-attested copy of documentary evidence in support of non- applicability of TDS on the amount of dividend along with self-attested copy of PAN card.

3. I/We hereby confirm that the above declaration should be considered to be applicable to all DP ID and client ID linked with PAN _____
4. I/ We further undertake to indemnify the Company for any tax liability (including interest and penalty) that may arise on the Company in future on account of non-deduction / short-deduction of tax at source based on the above declaration/documents furnished by me/us.

Thanking you.

Yours faithfully,

For _____

Authorized Signatory

Name:

Designation:

Contact No:

Note: Kindly strikethrough whichever is not applicable