



12th June, 2025

Dear Shareholder,

Ref: Folio / DP Id & Client Id No:

Name of Holder:

Subject: - Radico Khaitan Limited ("RKL")- Communication to Shareholders on Deduction of Tax at Source on Dividend for the Financial Year ("FY") 2024-25

We are pleased to inform you that the Board of Directors ("Board") at their meeting held on Tuesday, May 6, 2025, have recommended a dividend of Rs. 4/- (i.e 200%) per equity share having face value of Rs. 2/- each for the FY 2024-25.

The dividend, if approved at the ensuing Annual General Meeting ("AGM") will be paid to the Members holding equity shares of the Company and whose name appears in the Register of Members of the Company or in the records of Depositories as Beneficial Owners of the equity shares at the close of business hours on Thursday, July 24, 2025 after giving effect to valid requests received for transmission / transposition of shares on or before the above said date.

As you may be aware that in terms of the provisions of the Income-tax Act, 1961 ("IT Act"), as amended by the Finance Act, 2020, dividend paid or distributed by a Company on or after April 1, 2020 is taxable in the hands of the shareholders. The Company is therefore required to deduct tax at source ("TDS") at the time of making the payment of dividend at the rates prescribed under the IT Act read with the Double Taxation Avoidance Agreements (where applicable).

TDS rate would vary depending on the residential status, category of the member and is subject to provision of requisite declarations / documents to the Company. Therefore, all members should update/verify the PAN and the residential status as per IT 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 i.e. Kfin Technologies Limited ("RTA")(in case of shares held in physical mode).

Shareholders holding physical securities are requested to note that SEBI, vide its circular dated November 3, 2021 (subsequently amended by circulars dated December 14, 2021, March 16, 2023 and November 17, 2023) mandated that the security holders, holding securities in physical form, whose folio(s) do not have Permanent Account Number ("PAN"), Choice of Nomination, Contact Details, Mobile Number, Bank Account Details, Specimen Signature updated, shall be eligible for any payment including dividend, interest or redemption in respect of such folios, only through electronic mode with effect from April 1, 2024, upon their furnishing all the aforesaid details in entirety to RTA.

You are requested to take note of the below stated tax rates along with the required document(s), if any, which are required to be submitted to the Company for your respective category on or before Thursday, July 24, 2025, in order to comply with the applicable TDS provisions.

To summarize, dividend will be paid after deducting the TDS as under:

RADICO KHAITAN LIMITED

Plot No. J-1, Block B-1, Mohan Co-op. Industrial area
Mathura Road, New Delhi-110044

Ph: (91-11) 4097 5444/555 Fax: 91-11) 4167 8841-42

Registered Office: Rampur Distillery, Bareilly Road, Rampur-244901 (UP.)

Phones: 0595-2350601/2, 2351703 Fax: 0595-2350008

E-mail: info@radico.co.in, website: www.radicokhaitan.com

CIN No.: L26941UP1983PLC027278

Particulars	Applicable Rate	Documents required (if any)
With PAN	10%	<ul style="list-style-type: none"> Update/Verify the PAN and the residential status as per Act, if not already done, with the depositories (in case of shares held in demat mode) and with the Company's RTA (in case of shares held in physical mode). In case of Individual shareholder, TDS would not apply if the aggregate of total dividend distributed to the member by the Company during financial year 2025-26 does not exceed Rs. 10,000 as per Budget 2025 amendments
Without PAN/ Invalid PAN	20%	N. A
Submitting Form 15G/ Form 15H	NIL on the amount of Dividend for which Form 15G/H has been furnished	<p>Duly verified Form 15G or 15H (as may be applicable in duplicate) is to be furnished along with self-attested copy of PAN card. Blank Form 15G and 15H can be downloaded from the below links</p> <p>Click Here to download - 15G Click Here to download - 15H</p> <p>Please note that all fields mentioned in the Form are mandatory and the Company may reject the forms submitted if it does not fulfil the requirement of the law.</p>
Submitting Order/ certificate under Section 197 of the Act	Rate provided in the Order	Lower/NIL withholding tax certificate obtained from tax authority. Tax will be deducted at the rate specified in the said certificate, subject to furnishing a self-attested copy of the same. The certificate should be valid for the FY 2025-26 and should cover the dividend income.
An Insurance Company as specified under Sec 194 of the Act	NIL	Self-declaration that it has full beneficial interest with respect to the shares owned by it along with self-attested copy of PAN card and copy of registration certification issued by the IRDAI to the effect that no TDS is required as per provisions of section 194 of the Act. Click Here to download - Self-declaration form

Mutual Fund specified under clause (23D) of Section 10 of the Act	NIL	Self-declaration that they are specified in Section 10 (23D) of the Act along with self-attested copy of PAN card and registration certificate. Click Here to download - Self-declaration form.
Alternative Investment Fund (AIF) established in India [Section 197A, CBDT Notification 51/2015]	NIL	Self-declaration that they are specified in Section 10 (23FBA) of the Act and established as Category I or II AIF under the SEBI regulations along with self-attested copy of PAN card and registration certificate issued by SEBI. Click Here to download - Self-declaration form.
New Pension System Trust governed by Section 10(44) [subsection 1E to section 197A]	NIL	Self-declaration that they are governed by the provisions of section 10(44) [subsection 1E to section 197A] of the Act along with self-attested copy of PAN card and registration certificate. Click Here to download - Self-declaration form.
Corporation established by or under a Central Act governed by section 196	NIL	Certificate of registration which indicates that it is corporation established under central act and its income is exempt from income tax along with a self-declaration – Click Here to download - Self-declaration form.
Other Members who are exempted from tax deduction	NIL	Documentary evidence for members who are exempted from deduction of tax under Section 194 of the Act along with a self-declaration - Click Here to download - Self-declaration form.

Please note that the Company is not obligated to consider the forms and the declarations submitted by Resident members while deducting TDS. 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 Resident members, by the Company.

Non-resident members:

Particulars	Applicable Rate	Documents required (if any)
Foreign Institutional Investors (FIIs) / Foreign Portfolio Investors (FPIs)	20% (plus applicable surcharge and cess)	<ul style="list-style-type: none"> • Update / Verify the PAN and legal entity status as per the Act, if not already done, with the depositories or with the Company's RTA, as the case may be. • Self-attested copy of SEBI Registration certificate <p>Click Here to download</p>
Other Non-resident members	20% (plus applicable surcharge and cess)	Update/Verify the PAN, legal entity status and the residential status as per the Act, if not already done, with the depositories or with the Company's RTA, as the case may be.
Lower rate prescribed under the tax treaty which applies to the non-resident members/FPI/FII	Tax Treaty Rate	<p>In order to apply the Tax Treaty rate, ALL the following documents would be required:</p> <ul style="list-style-type: none"> • Self-attested copy of PAN allotted by the Indian Tax authorities • Self-attested copy of the Tax Residency Certificate applicable for the period April 1, 2025 to March 31, 2026 obtained from the tax authorities of the country of which the members is a resident. • Form 10F duly filled and signed. With effect from April 1, 2025, non-residents not having PAN must electronically file Form 10F on the e-filing portal of the Income Tax Department. Submission in physical form will not be accepted. • Self-declaration (Click Here to download) primarily covering the following: <ul style="list-style-type: none"> ✓ Non-resident does not have Permanent Establishment/ fixed base/ Business Connection / Place of Effective Management, in India in accordance with the applicable tax treaty or Dividend income is not attributable/ effectively connected to any Permanent Establishment or Fixed Base in India. <p>Click Here for Declaration .</p> <ul style="list-style-type: none"> • Non-resident complies with any other condition prescribed in the relevant

		<p>Tax Treaty and provisions under the Multilateral Instrument ('MLI');</p> <p>✓ Any other documents prescribed under the Act for lower or nil withholding tax, if applicable</p> <p>Please note that the Company is not obligated to apply the beneficial DTAA rates at the time of tax deduction/withholding on dividend amounts. Application of beneficial DTAA Rate shall depend upon the completeness and satisfactory review of the documents submitted, by Non-Resident member/FPI, by the Company.</p>
Non-Resident member who are tax residents of Notified Jurisdictional Area	30%	N/A
Non-resident members who are Alternative Investment Fund	10% plus applicable surcharge and cess	Click Here to download - Self-declaration form
Members who are covered and notified by Central Government under Section 10(23FE) of the Act	NIL	Copy of the notification issued by CBDT substantiating the applicability of Section 10(23FE) of the Act issued by the Government of India along with self-declaration that the conditions specified in section 10(23FE) of the Act have been complied with. Click Here to download - Self-declaration form
Non-Resident members obtaining lower / nil tax deduction certificate issued by Income Tax Department under Section 195 or Section 197 of the Act	Rate specified in order	Copy of Lower/nil tax withholding certificate obtained from Income Tax Department.

Provisions applicable for all category of members

- i. Members holding shares under multiple accounts under different residential status/ member category and single PAN, may note that, higher of the tax rate as applicable to different residential status/ category, will be considered on their entire shareholding which is held under different accounts.
- ii. Determination of tax rate is subject to necessary verification by the Company of the details of the member as available with the Company / RTA as on the record date. In this respect, the Company reserves the right to independently verify the PAN number of the member from the utility provided by the income tax department compliance verification and if the same is found contrary to the PAN quoted/ provided, the Company will disregard the PAN and proceed as per the prevalent law.

- iii. The Resident Non-Individual Members such as Insurance companies, Mutual Funds, Alternative Investment Fund (AIF) and other domestic financial institutions established in India and Non-Resident Non-Individual Members such as Foreign Portfolio Investors may submit the relevant forms, declarations and documents through their respective custodians who are registered with NSDL for tax services, on or before the aforesaid timelines.
- iv. Further, after receipt of any of the above declarations, if the Company on the basis of its independent assessment, finds any information that is contrary to the declarations received by it, the Company reserves right to rely on the results of its independent assessment and make a deduction of taxes at a higher rate as per applicable provisions of the IT Act.
- v. In case, the dividend income is assessable to tax in the hands of a person other than the registered member as on the July 24, 2025, the registered member is required to furnish a declaration containing the name, address, PAN of the person to whom TDS credit is to be given and reasons for giving credit to such person. In this regard, a declaration must be filed with the Company where the whole or any part of the dividend income is assessable, under the provisions of the Act, in the hands of a person other than the member in accordance with Rule 37BA(2) of the Income-tax Rules, 1962. The declaration must consist of name, address, PAN, along with other documents mentioned above depending upon the tax residency status of such person to whom credit is to be given and proportion of credit to be given in respect of dividend income. In case such details are furnished to the Company after July 24, 2025, the Company shall reject such documents/ communication.
- vi. In the event of any income tax demand (including interest, penalty, etc.) arising from any misrepresentation, inaccuracy or omission of information provided/to be provided by the members(s), such member(s) will be responsible to indemnify the Company and also, provide the Company with all information/documents and co-operation in any appellate proceedings.
- vii. Kindly note that the aforementioned documents should be uploaded on the RTA website at <https://ris.kfintech.com/form15> only. No communication on the tax determination / deduction shall be entertained after July 24, 2025.
- viii. In case tax on dividend is deducted at a higher rate in the absence of receipt of the aforementioned details/ documents, 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.
- ix. The Company will send out the email with a soft copy of the TDS certificate at the members' registered email id in due course, post payment of the Dividend. Members will also be able to see the credit of TDS in Form 26AS, which can be downloaded from their e-filing account at <https://www.incometax.gov.in/iec/foportal/>.
- x. Above communication on TDS sets out the provisions of law in a summary manner only and does not purport to be a complete analysis or listing of all potential tax consequences. This communication shall not be treated as an advice from the Company or its affiliates or its Registrar and Share Transfer Agent. Members should obtain the tax advice related to their tax matters from a tax professional

DATA UPDATION FOR SMOOTH PROCESSING-

A. Updation of PAN, email address and other details

Members holding shares in dematerialized mode, are requested to update their records such as tax residential status, PAN, registered email addresses, mobile numbers and other details with their relevant Depositories through their Depository Participants. Members holding shares in physical mode are requested to furnish details to the Company's RTA. The Company is obligated to deduct TDS based on the records available with RTA and no request will be entertained for revision of TDS return.

B. Update of Bank account details:

We request you to submit / update your bank account details with your Depository Participant, in case you are holding shares in the electronic form. In case your shareholding is in the physical form, you will have to submit a scanned copy of a covering letter, duly signed by the first member, along with a cancelled cheque leaf with your name and bank account details and a copy of your PAN card, duly self-attested, with RTA. This will facilitate receipt of dividend directly into your bank accounts. In case the cancelled cheque leaf does not bear the members name, please attach a copy of the bank pass-book statement, duly self-attested. We also request you to register your email.

Thanking you,

Yours faithfully,

For **Radico Khaitan Limited**

Dinesh Kumar Gupta
Senior Vice President - Legal & Company Secretary

INCOME-TAX RULES, 1962

FORM NO. 15G

[See section 197A(1), 197A(1A) and rule 29C]

Declaration under section 197A(1) and section 197A(1A) to be made by an individual or a person (not being a company or firm) claiming certain incomes without deduction of tax

PART I

1. Name of Assessee (Declarant)		2. PAN of the Assessee ¹		
3. Status ²	4. Previous year(P.Y.) ³ (for which declaration is being made)		5. Residential Status ⁴	
6. Flat/Door/Block No.	7. Name of Premises	8. Road/Street/Lane	9. Area/Locality	
10. Town/City/District	11. State	12. PIN	13. Email	
14. Telephone No. (with STD Code) and Mobile No.	15 (a) Whether assessed to tax under the Income-tax Act, 1961 ⁵ :			Yes No <input type="checkbox"/> <input type="checkbox"/>
	(b) If yes, latest assessment year for which assessed			
16. Estimated income for which this declaration is made		17. Estimated total income of the P.Y. in which income mentioned in column 16 to be included ⁶		
18. Details of Form No. 15G other than this form filed during the previous year, if any ⁷				
Total No. of Form No. 15G filed		Aggregate amount of income for which Form No.15G filed		
19. Details of income for which the declaration is filed				
Sl. No.	Identification number of relevant investment/ account, etc. ⁸	Nature of income	Section under which tax is deductible	Amount of income

.....
*Signature of the Declarant*⁹

Declaration/Verification¹⁰

*I/We..... do hereby declare that to the best of *my/our knowledge and belief what is stated above is correct, complete and is truly stated. *I/We declare that the incomes referred to in this form are not includible in the total income of any other person under sections 60 to 64 of the Income-tax Act, 1961. *I/We further declare that the tax *on my/our estimated total income including *income/incomes referred to in column 16 *and aggregate amount of *income/incomes referred to in column 18 computed in accordance with the provisions of the Income-tax Act, 1961, for the previous year ending on relevant to the assessment year will be *nil*. *I/We also declare that *my/our *income/incomes referred to in column 16 *and the aggregate amount of *income/incomes referred to in column 18 for the previous year ending on relevant to the assessment year will not exceed the maximum amount which is not chargeable to income-tax.

Place:

Date:

.....
*Signature of the Declarant*⁹

1. Substituted by IT (Fourteenth Amdt.) Rules 2015, w.e.f. **1-10-2015**. Earlier Form No. 15G was inserted by the IT (Fifth Amdt.) Rules, 1982, w.e.f. 21-6-1982 and later on amended by the IT (Fifth Amdt.) Rules, 1989, w.r.e.f. 1-4-1988, IT (Fourteenth Amdt.) Rules, 1990, w.e.f. 20-11-1990 and IT (Twelfth Amdt.) Rules, 2002, w.e.f. 21-6-2002 and substituted by the IT (Eighth Amdt.) Rules, 2003, w.e.f. 9-6-2003 and IT (Second Amdt.) Rules, 2013, w.e.f. 19-2-2013.

PART II

[To be filled by the person responsible for paying the income referred to in column 16 of Part I]

1. Name of the person responsible for paying		2. Unique Identification No. ¹¹	
3. PAN of the person responsible for paying	4. Complete Address		5. TAN of the person responsible for paying
6. Email	7. Telephone No. (with STD Code) and Mobile No.		8. Amount of income paid ¹²
9. Date on which Declaration is received (DD/MM/YYYY)		10. Date on which the income has been paid/credited (DD/MM/YYYY)	

Place: Signature of the person responsible for paying

Date: the income referred to in column 16 of Part I

*Delete whichever is not applicable.

¹As per provisions of section 206AA(2), the declaration under section 197A(1) or 197A(1A) shall be invalid if the declarant fails to furnish his valid Permanent Account Number (PAN).

²Declaration can be furnished by an individual under section 197A(1) and a person (other than a company or a firm) under section 197A(1A).

³The financial year to which the income pertains.

⁴Please mention the residential status as per the provisions of section 6 of the Income-tax Act, 1961.

⁵Please mention "Yes" if assessed to tax under the provisions of Income-tax Act, 1961 for any of the assessment year out of six assessment years preceding the year in which the declaration is filed.

⁶Please mention the amount of estimated total income of the previous year for which the declaration is filed including the amount of income for which this declaration is made.

⁷In case any declaration(s) in Form No. 15G is filed before filing this declaration during the previous year, mention the total number of such Form No. 15G filed along with the aggregate amount of income for which said declaration(s) have been filed.

⁸Mention the distinctive number of shares, account number of term deposit, recurring deposit, National Savings Schemes, life insurance policy number, employee code, etc.

⁹Indicate the capacity in which the declaration is furnished on behalf of a HUF, AOP, etc.

¹⁰Before signing the declaration/verification, the declarant should satisfy himself that the information furnished in this form is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section 277 of the Income-tax Act, 1961 and on conviction be punishable-

- (i) in a case where tax sought to be evaded exceeds twenty-five lakh rupees, with rigorous imprisonment which shall not be less than six months but which may extend to seven years and with fine;
- (ii) in any other case, with rigorous imprisonment which shall not be less than three months but which may extend to two years and with fine.

¹¹The person responsible for paying the income referred to in column 16 of Part I shall allot a unique identification number to all the Form No. 15G received by him during a quarter of the financial year and report this reference number along with the particulars prescribed in

rule 31A(4)(vii) of the Income-tax Rules, 1962 in the TDS statement furnished for the same quarter. In case the person has also received Form No.15H during the same quarter, please allot separate series of serial number for Form No.15G and Form No.15H.

¹²The person responsible for paying the income referred to in column 16 of Part I shall not accept the declaration where the amount of income of the nature referred to in sub-section (1) or sub-section (1A) of section 197A or the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the previous year in which such income is to be included exceeds the maximum amount which is not chargeable to tax. For deciding the eligibility, he is required to verify income or the aggregate amount of incomes, as the case may be, reported by the declarant in columns 16 and 18.

¹FORM NO. 15H

[See section 197A(1C) and rule 29C]

Declaration under section 197A(1C) to be made by an individual who is of the age of sixty years or more claiming certain incomes without deduction of tax.**PART I**

1. Name of Assessee (Declarant)		2. Permanent Account Number or Aadhaar Number of the Assessee ¹		3. Date of Birth ² (DD/MM/YYYY)	
4. Previous year(P.Y.) ³ (for which declaration is being made)		5. Flat/Door/Block No.		6. Name of Premises	
7. Road/Street/Lane		8. Area/Locality		9. Town/City/District	
				10. State	
11. PIN	12. Email		13. Telephone No. (with STD Code) and Mobile No.		
14 (a) Whether assessed to tax ⁴ :				Yes	No
(b) If yes, latest assessment year for which assessed					
15. Estimated income for which this declaration is made					
16. Estimated total income of the P.Y. in which income mentioned in column 15 to be included ⁵					
17. Details of Form No.15H other than this form filed for the previous year, if any ⁶					
Total No. of Form No.15H filed		Aggregate amount of income for which Form No.15H filed			
18. Details of income for which the declaration is filed					
Sl. No.	Identification number of relevant investment/account, etc. ⁷	Nature of income	Section under which tax is deductible	Amount of income	

.....
Signature of the Declarant

1. Substituted by the IT (Fourteenth Amdt.) Rules, 2015, w.e.f. **1-10-2015**. Earlier Form No. 15H was amended by the IT (Fifth Amdt.) Rules, 1982, w.e.f. 21-6-1982, IT (Fifth Amdt.) Rules, 1989, w.r.e.f. 1-4-1988, IT (Fourteenth Amdt.) Rules, 1990, w.e.f. 20-11-1990, IT (Twelfth Amdt.) Rules, 1992, w.e.f. 1-6-1992, IT (Seventh Amdt.) Rules, 1995, w.e.f. 1-7-1995, IT (Thirty-second Amdt.) Rules, 1999, w.e.f. 19-11-1999, IT (Twelfth Amdt.) Rules, 2002, w.e.f. 21-6-2002, IT (Eighth Amdt.) Rules, 2003, w.e.f. 9-6-2003, IT (Fourteenth Amdt.) Rules, 2003, w.e.f. 1-8-2003 and IT (Second Amdt.) Rules, 2013, w.e.f. 19-2-2013.

Declaration/Verification⁸

I do hereby declare that I am resident in India within the meaning of section 6 of the Income-tax Act, 1961. I also hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated and that the incomes referred to in this form are not includible in the total income of any other person under sections 60 to 64 of the Income-tax Act, 1961. I further declare that the tax on my estimated total income including *income/incomes referred to in column 15 *and aggregate amount of *income/incomes referred to in column 17 computed in accordance with the provisions of the Income-tax Act, 1961, for the previous year ending on relevant to the assessment year will be *nil*.

Place:

.....

Date:

Signature of the Declarant

PART II

[To be filled by the person responsible for paying the income referred to in column 15 of Part I]

1. Name of the person responsible for paying		2. Unique Identification No. ⁹	
3. Permanent Account Number or Aadhaar Number of the person responsible for paying	4. Complete Address		5. TAN of the person responsible for paying
6. Email	7. Telephone No. (with STD Code) and Mobile No.	8. Amount of income paid ¹⁰	
9. Date on which Declaration is received (DD/MM/YYYY)		10. Date on which the income has been paid/credited (DD/MM/YYYY)	

Place:

.....

Date:

Signature of the person responsible for paying the income referred to in column 15 of Part I

*Delete whichever is not applicable.

1. As per provisions of section 206AA(2), the declaration under section 197A(1C) shall be invalid if the declarant fails to furnish his valid Permanent Account Number or Aadhaar Number.
2. Declaration can be furnished by a resident individual who is of the age of 60 years or more at any time during the previous year.
3. The financial year to which the income pertains.
4. Please mention “Yes” if assessed to tax under the provisions of Income-tax Act, 1961 for any of the assessment year out of six assessment years preceding the year in which the declaration is filed.
5. Please mention the amount of estimated total income of the previous year for which the declaration is filed including the amount of income for which this declaration is made.
6. In case any declaration(s) in Form No. 15H is filed before filing this declaration during the previous year, mention the total number of such Form No. 15H filed along with the aggregate amount of income for which said declaration(s) have been filed.
7. Mention the distinctive number of shares, account number of term deposit, recurring deposit, National Savings Schemes, life insurance policy number, employee code, etc.
8. Before signing the declaration/verification, the declarant should satisfy himself that the information furnished in this form is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section 277 of the Income-tax Act, 1961 and on conviction be punishable—

- (i) in a case where tax sought to be evaded exceeds twenty-five lakh rupees, with rigorous imprisonment which shall not be less than six months but which may extend to seven years and with fine;
- (ii) in any other case, with rigorous imprisonment which shall not be less than three months but which may extend to two years and with fine.

9. The person responsible for paying the income referred to in column 15 of Part I shall allot a unique identification number to all the Form No. 15H received by him during a quarter of the financial year and report this reference number along with the particulars prescribed in rule 31A(4)(vii) of the Income-tax Rules, 1962 in the TDS statement furnished for the same quarter. In case the person has also received Form No.15G during the same quarter, please allot separate series of serial number for Form No.15H and Form No.15G.

10. The person responsible for paying the income referred to in column 15 of Part I shall not accept the declaration where the amount of income of the nature referred to in section 197A(1C) or the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the previous year in which such income is to be included exceeds the maximum amount which is not chargeable to tax after allowing for deduction(s) under Chapter VI-A, if any, or set off of loss, if any, under the head “income from house property” for which the declarant is eligible. For deciding the eligibility, he is required to verify income or the aggregate amount of incomes, as the case may be, reported by the declarant in columns 15 and 17.

¹**[Provided that such person shall accept the declaration in a case where income of the assessee, who is eligible for rebate of income-tax under section 87A, is higher than the income for which declaration can be accepted as per this note, but his tax liability shall be nil after taking into account the rebate available to him under the said section 87A.]**

1. Inserted by Income-tax (4th Amendment) Rules, 2019, w.e.f. **22-5-2019**.

Annexure 5

**DECLARATION FOR ALTERNATIVE INVESTMENT FUND (AIF) - CATEGORY III LOCATED
IN INTERNATIONAL FINANCIAL SERVICES CENTRE**

Date: **xxxxxxxxxxxx**

To

Radico Khaitan 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 **XXXXXX** and complying with all regulations as prescribed by SEBI during the year 2022-23.
- 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: [REDACTED]

Place: [REDACTED]

Address: [REDACTED]

Email and Telephone: [REDACTED]

PAN/Tax identification number (country of residence): [REDACTED]

Notes:

1. *Delete whichever is not applicable.

On the letterhead of shareholder

Date: _____

To

THE COMPANY SECRETARY
RADICO KHAITAN LIMITED
PLOT NO.J-1, BLOCK B-1,
MOHAN COP-OP INDUSTRIAL AREA,
MATHURA ROAD
NEW DELHI
110044

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 **RADICO KHAITAN 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)

We are an **Insurance Company** as defined under section 2(7A) of the Insurance Act, 1938 and a beneficial owner of 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 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 and notified by the Central Government, as the case may be, along with self-attested copy of PAN Card.

We are a **Category I or Category II Alternative Investment fund** established in India and registered with Securities and Exchange Board of India or regulated under the International Financial Services Centres Authority (Fund Management) Regulations, 2022 made under the

On the letterhead of shareholder

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 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 **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 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*). We are enclosing self-attested copy of documentary evidence in support of non applicability of TDS on the amount of dividend payable to us 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 nondeduction / short-deduction of tax at source based on the above declaration/documents furnished by me/us.

Thanking you.

Yours faithfully,

For _____

On the letterhead of shareholder

Authorized Signatory Name:

Designation:

Contact No:

Note: Kindly strikethrough whichever is not applicable

Annexure 4

[To be provided on Shareholder's Letter head]

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: xxxxxxxxxxxx

To

Radico Khaitan Limited,

Subject: Declaration regarding existence/ non-existence of Permanent Establishment with beneficial ownership and applicability of tax treaty

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

- i. I / We am / are a resident of [name of country of which shareholder is tax resident] during the year 2024-25. I / We am / are eligible to be governed by the provisions of the tax treaty between India and [name of country of which the shareholder is tax resident] and meet all the necessary conditions to avail the benefits under the said tax treaty.
- ii. I / We *do not have/*have a Permanent Establishment (PE) / Fixed base / Place of Effective Management in India; and the dividend income receivable by me / us from investment in the shares of Radico Khaitan Limited is *attributable / *not attributable / effectively connected to any PE / fixed base in India.
- iii. Further, I/We do not have a Business Connection in India according to the provision of section 9(1)(i) of the Act and the amounts paid/payable to us, in any case, are not attributable to business operations, if any, carried out in India.
- iv. That the investments made by me / us in the shares of Radico Khaitan Limited 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 tax treaty between India and [name of country of which the shareholder is tax resident]
- v. *I am / We are the beneficial owner of the investments made by me/us in the shares of Radico Khaitan Limited and also any income receivable from such investments, for a period of less than 365 days.

OR

*I am / We are the beneficial owner of the investments made by me/us in the shares of Radico Khaitan Limited 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 am / We are the beneficial owner of the investments made by me/us in the shares of Radico Khaitan Limited and also any income receivable from such investments, for a period of more than **‘.....’ days [required period of days under the relevant Double Taxation Avoidance Agreement]**.

- vi. 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.
- vii. I / We further declare that I / We are eligible to claim benefit of the tax treaty between India and **[Name of the Country of residence of shareholder]** 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.
- viii. I / We undertake to intimate Radico Khaitan Limited immediately in case of any alteration in the aforesaid declaration.
- ix. I, **[...]**, hereby declare that the contents above are correct, complete and truly stated.

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

Company Seal (if applicable)

Date: **.....**

Place: **.....**

Address: **.....**

Email and Telephone: **.....**

Tax identification number (country of residence): **.....**

Notes:

1. *Delete whichever is not applicable.
2. **(including for FIIS/FPIs/Non-resident individuals/non-resident Firms or any other entity being a non-resident)

Annexure 9

DECLARATION FOR FOREIGN INSTITUTIONAL INVESTORS (FII) / FOREIGN PORTFOLIO INVESTORS (FPI)

Date: **XXXXXXXXXX**

To

Radico Khaitan Limited,

Subject: Declaration regarding registration number and nature

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

- a. I / We, am / are registered as a Foreign Institutional Investor/ Foreign Portfolio Investor with Securities Exchange Board of India ('SEBI') holding the registration number **XXXXXX** and complying with all regulations as prescribed by SEBI during the year 2022-23.
- b. I am / We are registered with SEBI under the status as ***Individual / *Corporate / *Trust** and have obtained the necessary certificates as prescribed.
- c. I am / We are the beneficial owner of the investments made by me/us in the shares of Radico Khaitan Limited and also any income receivable from such investments, for a period of less than 365 days.

OR

I am / We are the beneficial owner of the investments made by me/us in the shares of Radico Khaitan Limited 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 am / We are the beneficial owner of the investments made by me/us in the shares of Radico Khaitan Limited and also any income receivable from such investments, for a period of more than '.....' days [required period of days under the relevant Double Taxation Avoidance Agreement].

- d. 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.

- e. I / We further declare that I / We are eligible to claim benefit of the tax treaty between India and [Name of the Country of residence of shareholder] 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
- f. I / We undertake to intimate Radico Khaitan Limited immediately in case of any alteration in the aforesaid declaration.
- g. I, [... ..], hereby declare that the contents above are correct, complete and truly stated.

(Name, designation & signature of the Shareholder)

Company/Trust Seal (if applicable)

Date:

Place:

Address:

Email and Telephone:

Tax identification number (country of residence):

Notes:

1. *Delete whichever is not applicable.

Annexure 9

DECLARATION FOR FOREIGN INSTITUTIONAL INVESTORS (FII) / FOREIGN PORTFOLIO INVESTORS (FPI)

Date: xxxxxxxxxxxx

To

Radico Khaitan Limited,

Subject: Declaration regarding registration number and nature

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

- a. I / We, am / are registered as a Foreign Institutional Investor/ Foreign Portfolio Investor with Securities Exchange Board of India ('SEBI') holding the registration number XXXXXX and complying with all regulations as prescribed by SEBI during the year 2022-23.
- b. I am / We are registered with SEBI under the status as *Individual / *Corporate / *Trust and have obtained the necessary certificates as prescribed.
- c. I am / We are the beneficial owner of the investments made by me/us in the shares of Radico Khaitan Limited and also any income receivable from such investments, for a period of less than 365 days.

OR

I am / We are the beneficial owner of the investments made by me/us in the shares of Radico Khaitan Limited 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 am / We are the beneficial owner of the investments made by me/us in the shares of Radico Khaitan Limited and also any income receivable from such investments, for a period of more than '.....'days [required period of days under the relevant Double Taxation Avoidance Agreement].

- d. 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.

- e. I / We further declare that I / We are eligible to claim benefit of the tax treaty between India and [Name of the Country of residence of shareholder] 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

- f. I / We undertake to intimate Radico Khaitan Limited immediately in case of any alteration in the aforesaid declaration.

- g. I, [... ..], hereby declare that the contents above are correct, complete and truly stated.

(Name, designation & signature of the Shareholder)

Company/Trust Seal (if applicable)

Date:

Place:

Address:

Email and Telephone:

Tax identification number (country of residence):

Notes:

- 1. *Delete whichever is not applicable.