



SH/XII/044/2025

26th June, 2025

Corporate Relationship Department
BSE Limited
01st Floor, Phiroze Jeejeebhoy Towers
Dalal Street, Fort,
Mumbai-400 001
Scrip Code: 500040

Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 05th floor,
Bandra-Kurla Complex
Bandra (East), Mumbai-400 051.
Scrip Code: ABREL

Dear Sir/ Madam,

Sub: Communication sent to the Shareholders of Aditya Birla Real Estate Limited ('the company') regarding the 'Deduction of tax at source on dividend payment'

In accordance with the provisions of the Income-Tax Act, 1961 ('the Act') as amended by the Finance Act, 2020, dividend paid or distributed by a company on or after 01st April, 2020 is taxable in the hands of the shareholders. The Company is therefore required to deduct tax at source ("TDS") at the time of payment of dividend to shareholders at the applicable rates.

In this connection, please find attached the Communication sent to Shareholders whose email IDs are registered with the Company /Registrar and Share Transfer Agent or Depositories. The above communication along with the annexures is also available on Company's website: www.adityabirlarealestate.com.

This for your information and record.

Thanking you,

Yours truly,
For **ADITYA BIRLA REAL ESTATE LIMITED**
(Formerly Century Textiles and Industries Limited)

ATUL K. KEDIA
Jt. President (Legal) & Company Secretary

Encl: As above





ADITYA BIRLA REAL ESTATE LIMITED

(Formerly Century Textiles and Industries Limited)

Registered Office: Century Bhavan, Dr. Annie Besant Road, Worli, Mumbai - 400 030.

Phone: +91-22-24957000; **Fax:** +91-22-24309491, +91-22-24361980

Website: www.adityabirlarealestate.com; **Email:** ctil.secretary@adityabirla.com

CIN: L17120MH1897PLC000163

Date: 26th June, 2025

Dear Shareholder,

Subject: Communication to Shareholders - Deduction of tax at source on 170th Dividend Payout

We are pleased to inform you that the Board of Directors at their Meeting held on 14th May, 2025, has recommended a Final Dividend of Rs. 2/- (Rupees Two Only) per equity share having face value of Rs. 10/- each i.e. 20% for the Financial Year ended 31st March, 2025 and the said Final Dividend will be payable post approval of the Shareholders at the ensuing Annual General Meeting of the Company to be held on Wednesday, 30th July, 2025. The dividend will be paid to the Shareholders holding equity shares of the Company, either in electronic or in physical form as on the record/book closure dates (to be announced in due course), for determining eligibility of Shareholders to receive dividend.

As you may be aware, in terms of the provisions of the Income-tax Act, 1961, ("the Act") as amended by the Finance Act, 2020, the dividend paid or distributed by a Company on or after 01st April, 2020 is taxable in the hands of the Shareholders. The Company shall therefore be required to deduct tax at source ('TDS') at the time of payment of dividend to Shareholders at the applicable rates.

Tax rates that are applicable to Shareholders depend upon their residential status and classification as per the provisions of the Act. All Shareholders are requested to update the residential status and category in their respective Demat accounts, if the shareholding is in demat form or with the Company's Registrar & Transfer Agent ('RTA'), MUFG Intime India Private Limited (formerly Link Intime India Private Limited) if the shareholding is held in physical form.

This communication summarizes the applicable TDS provisions as per the Act for Resident and Non-Resident shareholder categories.

A. For Resident Shareholders:

Tax will be deducted at source ("TDS") under Section 194 of the Act @ 10% on the amount of dividend payable unless exempt under any of the provisions of the Act. However, in the case of individuals, TDS would not apply if the aggregate of total dividend paid to them by the Company during FY 2025-26 does not exceed INR 10,000 (Rupees Ten Thousand Only). Tax deduction will be subject to the below requirements:

Where, the Permanent Account Number ('PAN') is available and such PAN is valid / operative as per the provisions of the Act:

In accordance with Section 194 of the Act, for resident Shareholders where tax is deductible at source under provisions of the Act, TDS shall be applied from the dividend amount at rate of 10% except for Shareholders (where tax will be deductible at a higher rate as per provisions of Section 206AA) who have not registered their valid PAN. Further, shareholders who have not linked PAN with Aadhaar, the PAN allotted shall be deemed to be invalid/inoperative and higher rate of taxes shall apply as per the provisions of section 206AA of the Act. Shareholders non-compliant (i.e. PAN-Aadhaar not linked) will be verified by the Company from the Government enabled online facility.

The above TDS will be applied by the Company unless exempt under the provisions of the Act and subject to furnishing of the following self-certified documents:

- i. **Form 15G/15H in the case of eligible Resident Individual Shareholders:** No TDS shall be applied in the case of a resident individual shareholder if the shareholder provides duly signed Form 15G (applicable to a resident individual below the age of 60 years) or Form 15H (applicable to a resident individual of the age of 60 years and above), provided that all the prescribed eligibility conditions are met. (Format of declaration forms are annexed as [Annexure 1](#) and [Annexure 2](#) respectively).
- ii. **Insurance companies:** Documentary evidence (PAN and registration certificate along with self-declaration in the format annexed as [Annexure 3](#)) that the provisions of Section 194 of the Act are not applicable to them. (Self-attested by the competent authority with affixed stamp).
- iii. **Mutual Funds:** Documentary evidence to prove that the mutual fund is a mutual fund specified under clause (23D) of Section 10 of the Act and is covered under Section 196 of the Act. (Format of declaration form is annexed as [Annexure 3](#)).
- iv. **Alternative Investment Fund (AIF) established in India:** Self-declaration that its dividend income is not chargeable under the head 'Profit and Gains of Business or Profession' and exempt under Section 10(23FBA) of the Act and they are established as Category I or Category II AIF under the SEBI Regulations. (Format of declaration form is annexed as [Annexure 3](#)).
- v. **Entities Exempt under Section 10 of the Act:** In case of resident non-individual Shareholders, 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 declaration form is annexed as

- vi. **Corporation established by or under a Central Act** which is, under any law for the time being in force, exempt from income- tax on its income - Documentary evidence that the person is covered under Section 196 of the Act (Format of declaration form is annexed as [Annexure 3](#)).
- vii. **Benefit under Rule 37BA:** In case where shares are held by intermediaries/ stockbrokers and TDS is to be applied by the Company in the PAN of the beneficial Shareholders then intermediaries/ stockbrokers and beneficial Shareholders will have to provide a declaration. (Format of declaration is annexed as [Annexure 4](#)). This declaration should be shared within 2 days from the record date as may be intimated by the Company. Kindly note that no declaration shall be accepted after 2 days from the record date.
- viii. Where a shareholder furnishes a valid Nil or lower tax rate deduction certificate under Section 197 of the Act, TDS will be applied as per the rates prescribed in such certificate.

B. For Non-Resident Shareholders:

1. Tax is required to be withheld in accordance with the provisions of Section 195 of the Act at applicable rates in force and as per Section 196D of the Act. As per the provisions of the Act, the tax shall be withheld @ 20% (plus surcharge and cess, as applicable) on the amount of dividend payable.
2. As per Section 90 of the Act, a non-resident shareholder has an option to be governed by the provisions of the Double Taxation Avoidance Agreement ('DTAA') between India and the country of tax residence of the shareholder, if such DTAA provisions are more beneficial to such shareholder. To avail the DTAA benefits, the non-resident shareholder will have to compulsorily provide the following documents:
 - a. Self-attested copy of Permanent Account Number (PAN), if available.
 - b. Self-attested copy of Tax Residency Certificate ('TRC') issued by the revenue authorities of the country of which shareholder is tax resident, evidencing and certifying shareholder's tax residency status during FY 2025-26.
 - c. Form 10F filed electronically on the Indian Income Tax web portal pursuant to Notification no. 03/2022 dated 16th July, 2022.
 - d. Self-declaration of having no taxable presence, fixed based or permanent establishment in India in accordance with the applicable Tax Treaty and Beneficial ownership by the non-resident shareholder (Format of the declaration is annexed as [Annexure 5](#)).

The Company will apply at its sole discretion and is not obligated to apply the beneficial DTAA rates for tax deduction on dividend payable to Shareholders. Application of beneficial DTAA rate shall depend upon the completeness and satisfactory review by the Company of the documents submitted by the Non-Resident Shareholders.

3. Where a shareholder furnishes valid nil / lower withholding tax certificate under Section 195/ 197 of the Act, withholding tax will be applied as per the rates prescribed in such certificate.

Please note: 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 are held under a PAN will be considered on their entire holding in different accounts.

To enable us to determine the appropriate TDS / withholding tax rate applicable, we request you to provide the above details and documents not later than Friday, 11th July, 2025.

To summarize, dividend will be paid after deducting the tax at source as under:

- i. NIL for resident Shareholders (Individuals) receiving dividend upto Rs.10,000 or in case duly filled and signed Form 15G / Form 15H (as applicable) along with self-attested copy of the PAN card is submitted.
- ii. 10% for resident Shareholders in case copy of valid PAN card is provided/available.
- iii. 20% for resident Shareholders if copy of PAN card is not provided / not available / Invalid / Inoperative.
- iv. Tax will be assessed on the basis of documents submitted by the non-resident Shareholders.
- v. 20% plus applicable surcharge and cess for non-resident Shareholders in case the aforementioned documents are not submitted.
- vi. Lower/ NIL TDS on submission of self-attested copy of the certificate issued under Section 197 of the Act.

Please note that the aforementioned documents should be uploaded with Company's Registrar and Transfer Agent viz. MUFG Intime India Private Limited (formerly Link Intime India Private Limited) at <https://web.in.mpms.mufg.com/formsreg/submission-of-form-15g-15h.html>. You can also email the same at ctil.investorrelations@adityabirla.com. No communication on the tax determination / deduction shall be entertained after Friday, 11th July, 2025.

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. 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 Shareholder(s), such Shareholder(s) will be responsible to indemnify the Company and, provide the Company with all information / documents and co-operation in any appellate proceedings.

Shareholders, whose valid PAN is updated, will 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/>.

Updation of PAN, Email address and other details:

All the Shareholders are requested to update their residential status, PAN, registered email address, mobile number and other details with their relevant depositories through their depository participants, if the shareholding is in demat form or with the Company's Registrar & Transfer Agent ('RTA'), MUFG Intime India Private Limited (formerly Link Intime India Private Limited) through relevant ISR forms, if the shareholding is held in physical form, as may be applicable. The Company is obligated to deduct TDS based on the records made available by National Securities Depository Limited or Central Depository Services (India) Limited (collectively referred to as 'the Depositories') in case of shares held in demat mode and with the RTA in case of shares held in physical mode and no request will be entertained for revision of TDS return.

Updation of Bank Account for Payment of Dividend

While on the subject, we request you to submit / update your bank account details in respective demat accounts/physical folios, to enable the Company to make timely credit of dividend in their bank accounts.

The shareholders holding shares in physical folios are requested to note that SEBI vide its Master Circular no. SEBI/HO/MIRSD/ POD-1/P/CIR/2024/37 dated 07th May, 2024 issued to the Registrar & Transfer Agents and SEBI Circular no. SEBI/HO/MIRSD/POD-1/P/CIR/2023/181 dated 17th November, 2023, as amended, has mandated that effective 01st April, 2024, dividend to the security holders holding shares in physical mode shall be paid only through electronic mode if they have furnished their PAN, Choice of Nomination, Contact Details (Postal Address with PIN and Mobile Number) Bank Account Details and Specimen Signature for their corresponding physical folios to the Company or with the Company's R & T Agent, M/s. MUFG Intime India Private Limited (formerly Link Intime India Private Limited), C-101, 247 Park, LBS Marg, Vikhroli (West), Mumbai-400083, Tel No.: +91-8108116767, Email: rnt.helpdesk@in.mpms.mufig.com.

The shareholders holding shares in physical folio while updating the bank account details have to submit a scanned copy of a covering letter, duly signed by the first shareholder, along with a cancelled cheque leaf with your name and in case the cancelled cheque leaf does not bear your name, please attach a copy of the bank passbook statement, duly self-attested to facilitate receipt of dividend directly into your bank account.

We seek your co-operation in the matter.

Yours faithfully,

For ADITYA BIRLA REAL ESTATE LIMITED

(Formerly Century Textiles and Industries Limited)

Sd/-

Atul K. Kedia

Jt. President (Legal) & Company Secretary

To view/ download Annexure 1 Form 15G [click here](#)

To view/ download Annexure 2 Form 15H [click here](#)

To view/ download Annexure 3 Declaration of category of shareholder [click here](#)

To view/ download Annexure 4 TDS Declaration Format under Rule 37BA [click here](#)

To view/ download Annexure 5 Declaration regarding Tax Residency [click here](#)

To view/ download Appendix A for Rule 37BA [click here](#)

The above forms are also available on the Company's website: www.adityabirlarealestate.com

Disclaimer: This communication shall not be treated as an advice from the Company or its Registrar & Transfer Agent. Since the tax consequences are dependent on facts and circumstances of each case, the Shareholders are advised to consult their own tax consultant with respect to specific tax implications arising out of receipt of dividend.

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

Notice: The information contained in this e-mail message and/or attachments to it may contain confidential or privileged information. If you are not the intended recipient, any dissemination, use, review, distribution, printing or copying of the information contained in this e-mail message and/or attachments to it are strictly prohibited. If you have received this communication in error, please notify us by reply e-mail or telephone and immediately and permanently delete the message and any attachments. Thanks

Note: Please do not reply to this email, as this email id is not monitored.

Name of the Company	Dp. Id – Client Id/ Folio No.
Aditya Birla Real Estate Limited	

INCOME-TAX RULES, 1962**¹FORM 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 FY 2025-26		5. Residential Status ⁴ Resident Individual
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 <div style="display: flex; justify-content: space-around;"> Yes <input type="checkbox"/> No <input type="checkbox"/> </div> (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 Declarant⁹

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 31-MAR-2026, relevant to the assessment year 2026-2027.will be *nil*. *I/We also declare that *my/our *income/incomes referred to in column16 *and the aggregate amount of *income/incomes referred to in column 18 for the previous year ending on 31-MAR-2026, relevant to the assessment year 2026-2027 will not exceed the maximum amount which is not charge-able to income-tax.

Place: *Signature of the Declarant⁹*
Date:.....

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:

Date:

*Signature of the person responsible
for paying 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 197 A (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.

Name of the Company	Dp. Id – Client Id/ Folio No.
Aditya Birla Real Estate Limited	

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	
FY 2025-26					
7. Road/Street/Lane		8. Area/Locality		9. Town/City/District	
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.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 31-MAR-2026 relevant to the assessment year 2026-2027 will be *nil*.

Place:

Date:

Signature of the Declarant Signature

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.]**

Date:

To,
Aditya Birla Real Estate Limited
 (Formerly Century Textiles and Industries Limited)
 Century Bhavan,
 Dr. Annie Besant Road,
 Century Bazaar, Worli
 Mumbai – 400 030.
 India.

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 **Aditya Birla Real Estate Limited** (Formerly Century Textiles and Industries Limited) (the Company), I / We hereby declare as under:

1. 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. We hereby declare that (Select Applicable)
 - ☐ We are **Insurance Company** and are the beneficial owner of the share/shares held in the Company; and we are submitting self-attested copy of PAN Card.
 - ☐ We are **Mutual Fund** specified in Section 10(23D) of the Income Tax Act, 1961 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 Section 10(23FBA) 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 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 196 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.
 - ☐ We are specified person <<mention category of person mentioned by provision>> in terms of section 10 and are the beneficial owner of the equity share(s) held in the Company; and our income is exempt under Section 10 of the Act and we are submitting self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN card.
 - ☐ We are **(Recognised Provident Fund/Approved Superannuation Fund/Approved Gratuity Fund/National Pension Scheme / any other entity entitled to exemption**

from TDS) and are the beneficial owner of the share/shares held in the Company; and are exempted from TDS deduction under **(Please specify the relevant Section/Rules giving exemption under the Income Tax Act)**; and we are submitting self-attested copy of the documentary evidence supporting the exemption status (e.g. relevant copy of registration, notification, order, etc.) along with self-attested copy of PAN card.

3. 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.
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 -

DECLARATION**Under Rule 37BA(2) of the Income-tax Rules, 1962**

Date:

To,
Aditya Birla Real Estate Limited
 (Formerly Century Textiles and Industries Limited)
 Century Bhavan,
 Dr. Annie Besant Road,
 Century Bazaar, Worli
 Mumbai – 400 030.
 India.

Dear Sir,

In accordance with the Rule 37BA(2) of the Income-tax Rules, 1962 on credit for tax deducted at source, in cases where under any provisions of the Income-tax Act, 1961, the whole or part of the income on which tax deducted at source is assessable in the hands of a person other than the deductee, credit for whole or any part of the tax deducted at source, shall be given to the other person and not to the deductee, provided the deductee files a declaration with the deductor.

Accordingly, I, _____, Compliance Officer of _____, Member of Stock Exchange and Register with SEBI as Member having registered office at _____, hereby declare as follows:

1. _____ having Income Tax PAN _____ are holding _____ **shares** of **Aditya Birla Real Estate Limited** as on the record date and Book closure date.
2. The shares received by us in Pool Account (**Client Unpaid Securities Account**) are held by us in the Demat account, the details of which is as under:

Demat Account	DP Name	DP ID	Client ID	Sub Type of Demat Account
NSDL/ CDSL				CM - Pool Account

REASONS FOR GIVING CREDIT TO BENEFICIARY SHAREHOLDERS OF MARGIN ACCOUNT –

3. The _____ equity shares of **Aditya Birla Real Estate Limited** (formerly Century Textiles and Industries Limited) are held by _____, a SEBI Register Member and having SEBI Registration No **INZ** _____ under separate Client Unpaid Securities Accounts (CUSA) as per Exchange / SEBI Circular as clients have not paid for the purchases of shares.
4. For the transactions entered before the book closure, the shares are held by _____ in their CUSA Account mentioned above and these shares will be subsequently transferred to the beneficiary members by _____.

5. As _____ is not the beneficial owner of the shares held by us in Demat Account, dividend income which will be received by us, would be transferred to the beneficiary shareholders and accordingly the respective beneficiary shareholders will be reporting this dividend income in their Income-tax Return of Income for AY 2026-27.
6. It is hereby requested to the Company to provide the credit of tax deducted at source on the dividend payouts by the Company, to the list of shareholders enclosed as **Appendix A**.

We hereby confirm that the above information is true to the best of our knowledge and belief. In case of any change in the facts stated above, we will inform the Company immediately.

I, _____, **Compliance Officer** of _____, Member of Stock Exchange undertakes to provide any further documentation or information as the Company may request.

Any liability arising on account of misrepresentation of facts by us in the above declaration would be indemnified by us.

For _____

Signature

(Name)

Compliance Officer

Date:

Place: Mumbai

Notes:The Company will consider the information as available with the depositories (NSDL/CDSL) or by the Registrar and Share Transfer Agent as on the record date. We request you to kindly verify the correctness of the records and for any changes to update the same with your depository participant (if you hold shares in dematerialized mode) or the Registrar and Share Transfer Agent (if you hold shares in physical mode). In case of mismatch of any data as declared above with the Depositories/Registrar & Share Transfer Agent, the company will not consider the above declaration for further processing.

Date:

To,
Aditya Birla Real Estate Limited
 (Formerly Century Textiles and Industries Limited)
 Century Bhavan,
 Dr. Annie Besant Road,
 Century Bazaar, Worli
 Mumbai – 400 030.
 India.

Subject: Declaration regarding Tax Residency 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 **Aditya Birla Real Estate Limited** (Formerly Century Textiles and Industries 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 for the period April 2025-March 2026 (Indian Fiscal Year) as per tax treaty between India and country name (hereinafter referred to as ‘said tax treaty’).
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), etc. as applicable.
4. I/We confirm that I/We are the beneficial owners of the shares in the Company and have held the shares for a period of holding period days prior to the dividend payment date.
5. I/We hereby furnish a copy of valid Tax Residency Certificate dated _____ having Tax Identification number _____ issued by _____ along with a copy of e-filed Form 10F duly filled on the income tax portal for the period April 2025-March 2026.

6. I/We further declare that I/we do not have and will not have any taxable presence, fixed base or Permanent Establishment in India as per the said tax treaty during the period April 2025-March 2026.
7. I declare that, being individual, my aggregate presence in India for the period of April 2025-March 2026 does not exceed 120 days.
8. 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.
9. 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 - 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