CKA Birla Group

birlasoft

Dear Member,

This is to inform you that the Board of Directors ("the Board"), at their meeting held on October 28, 2026, has declared an interim dividend of ₹ 3/- (i.e.,150%) per equity share having face value of ₹ 2/- each, for the financial year 2026-2027.

The Record Date for determining the entitlement of the members to receive the interim dividend for the financial year 2026-27, is Thursday, November 5, 2026.

Deduction of Tax at Source ("TDS") at the time of Dividend payment

In terms of the provisions of the Income-tax Act, 2025 ("the Act"), dividend paid or distributed by a Company shall be taxable in the hands of the members. The Company shall, therefore, be required to deduct TDS at the time of payment of dividend at the applicable tax rates. The rate of TDS would depend upon the category and residential status of the member.

As it is important for the Company to receive the relevant information from members to determine the rate of tax deduction, the members are requested to furnish relevant documentation in the prescribed manner on the portal of Registrar and Transfer Agent ("RTA") on or before **Thursday, November 5, 2026 (6 pm IST)**. The applicable TDS rate for dividends and documents to be furnished by each category of members is given in the **Annexure**.

The relevant documents can be uploaded on RTA portal at https://web.in.mpms.mufg.com/formsreg/submission-of-Form-121-41.html . The information given in **Annexure** may not be exhaustive and the members should evaluate on their own about the category for which they should furnish the documents. In absence of all the relevant documents, the Company shall determine TDS rate based on information available with the RTA (for shares held in physical form) and Depository Participants ("DPs") (for shares held in dematerialized form).

Please note that the duly completed & signed documents should be uploaded on the portal of the RTA **on or before Thursday, November 5, 2026 (6 pm IST). Ambiguous, incomplete and/or unsigned forms and declarations will not be considered by the Company. No communication on the tax determination/deduction shall be considered after the abovementioned date & time.**

Members are also requested to update changes in their **Residential Status, if any,** with the RTA (for shares held in physical form) & DPs (for shares held in dematerialized form), along with the supporting documents.

If the Permanent Account Number ("PAN") is not as per the database of the Income-tax portal, it would be considered as an invalid PAN. Further, individual members are requested to link their Aadhaar number with the PAN.

In case TDS is deducted at a higher rate in the absence of receipt of the specified 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, only in case your valid PAN is registered with the RTA (for shares held in physical form) and DPs (for shares held in dematerialized form). No claim shall lie against the Company for such taxes deducted.

Members should note that any document/form not uploaded on the portal will not be considered for the purpose of processing and shall be rejected, therefore, it should be uploaded on the portal only.

Members who have uploaded documents on the portal of the RTA should also forward the originals to the Company subsequently.

All queries with respect to TDS on dividend and submission of relevant documentation should be sent to tax@birlasoft.com.

For **Birlasoft Limited**

Sd/-
Sneha Padve
Company Secretary & Compliance Officer
Membership No.: A9678

***Disclaimer**: The information set out herein above and in Annexure is included for general information purposes only and does not constitute legal or tax advice. Since the tax consequences are dependent on facts and circumstances of each case, the investors are advised to consult their own tax consultant with respect to specific tax implications arising out of receipt of dividend. The member would be liable for all the adverse consequences (including penal consequences) if there is any misrepresentation of facts or furnishing of any inaccurate particulars/ documents.*

Annexure – TDS on Dividend

Companies paying dividend are required to withhold tax at the applicable tax rates (unless otherwise exempted, TDS rate is 10% for resident Members with valid PAN, 20% for resident Members without PAN or invalid PAN or PAN not linked to Aadhaar and rates prescribed under the Income-tax Act, 2025 ("IT Act") or Tax Treaty, read with Multilateral Instruments, if applicable, for non-resident Members). No withholding of tax is applicable if the dividend payable to resident individual Members is upto ₹ 10,000/- p.a.

As per Section 397(2)(b)(i) of the IT Act, every person who has been allotted a PAN and who is eligible to obtain Aadhaar, shall be required to link the PAN with Aadhaar. In case of failure to comply to this, the PAN allotted shall be deemed to be invalid/inoperative and tax shall be deducted at the rate of 20% as per the provisions of Section 397(2)(b)(i) of the IT Act. The Company will be using functionality of the Income-tax department for the above purpose. Provisions are effective from April 1, 2025. Members may visit https://www.incometax.gov.in/iec/foportal/ for FAQs issued by Government on PAN and Aadhaar linking.

In order to provide exemption from TDS or apply lower rate of TDS or consider benefit of relevant Double Taxation Avoidance Agreement ("DTAA") with India as may be applicable, the documents prescribed for each category of Member (as per the eligibility) must be uploaded on the portal of RTA at https://web.in.mpms.mufg.com/formsreg/submission-of-Form-121-41.html.The format of relevant documents is available on the website of the Company at https://www.birlasoft.com/company/investors/policies-reports-filings#Shareholders-info, and are also is available on the website of RTA here for your reference If the documents are found in accordance with the provisions of the IT Act the same shall be considered while deducting the taxes.

If the dividend income is assessable to tax in the hands of a person other than the registered Member as on the Record Date, the registered Member is required to furnish a declaration to the Company containing the name, address, PAN, beneficiary account no. (16 digits), number of shares of the person to whom TDS credit is to be given, tax residential status of the beneficiary and reason for giving credit to such person on or before **Thursday, November 5, 2026 (6 pm IST). Details or information received after this date will not be considered.**

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

For Resident Members:

Particulars	**Applicable Rate**	**Documents required (if any)**
Valid PAN updated with the Depository Participant in case shares are held in dematerialized form; or RTA in case shares are held in physical form and no exemption sought by Member	10%	N.A.

An Individual having dividend income more than ₹ 10,000 and furnishing Form 121	Nil	a) Copy of PAN card. b) Declaration in Form No. 121, fulfilling prescribed conditions.
Availability of lower/nil tax deduction certificate issued by Income Tax Department u/s 395 of the IT Act	Rate specified in Lower tax withholding certificate obtained from Income Tax Department	a) Copy of PAN card. b) Copy of lower tax withholding certificate obtained from Income Tax Department.
No/Invalid PAN with the Depository Participant in case shares are held in dematerialized form or RTA in case shares are held in physical form and no exemption sought by Member (including cases where PAN is not linked with Aadhaar)	20%	N.A.
An Insurance Company as specified under Section 393 of the IT Act	Nil	a) Copy of registration certification issued by the IRDAI; b) Self-declaration that the insurance company is beneficial owner of the shares held; and c) Copy of PAN Card.
Mutual Fund specified under Schedule VII (Table: Sl. No. 20 or 21) to Section 11 of the IT Act	Nil	a) Copy of relevant registration documents; b) Self-declaration that the mutual fund is governed by the provisions of Schedule VII (Table: Sl. No. 20 or 21) to Section 11 of the IT Act; and c) Copy of PAN Card.

Alternative Investment Fund (AIF) established in India	Nil	a) Copy of registration documents; b) Self-declaration that its income is exempt under Schedule V (Table: Sl. No. 1) to Section 11 of the Income-tax Act, 2025, and AIF is established as Category I or Category II AIF under the SEBI Regulations; and c) Copy of PAN Card.
New Pension Trust	Nil	a) Self-declaration that it qualifies as NPS and eligible for exemption under Schedule VII (Table Sl. No. 41) of the IT Act; and b) Copy of PAN card
Recognized Provident Funds/Approved Superannuation Funds/Approved Gratuity Fund	Nil	a) Self-declaration that income is eligible for exemption under Schedule VII to Section 11 of the IT Act; and. b) Copy of PAN card.
Other Individual shareholders	Nil	a) Self-attested copy of document evidence supporting exemption; and b) Copy of PAN card.

For Non-Resident Members:

Particulars	Applicable Rate	Documents required (if any)
a. Foreign Institutional Investors (FIIs)/ Foreign Portfolio Investors (FPIs) b. Other Non-Resident Members	20% (plus applicable surcharge and cess) (subject to applicable tax treaty)	a) Copy of PAN Card; b) Copy of Tax Residency certificate issued by revenue authority of country of residence of Member for the financial year 2026-27; c) Form 41 filed on the income tax portal at the link https://eportal.incometax.gov.in/ed. d) Declaration regarding Tax residency and Beneficial ownership of shares; e) Self-declaration for not having Permanent Establishment in India in accordance with the applicable Tax Treaty; [on Member's letterhead]; f) Any other document as prescribed under the IT Act for lower withholding of taxes, if applicable; and g) In case, Member is resident of Singapore, documentary evidence of satisfaction of Article 24 of India-Singapore DTAA. 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 by the Company, of the documents submitted by the Members.

FORM NO. 121

[*See* rule 211]

Declaration under section 393(6) for receipt of certain incomes without deduction of tax

PART A

[To be Filled by the person for receipt of certain incomes without deduction of tax]

Details of the declarant					
1.	Name			*(refer Note 1)*	
2.	Address			*(refer Note 2)*	
3.	Permanent Account Number				
4.	Status			*(refer Note 3)*	
5.	Residential status			*(refer Note 4)*	
5(a).	If resident individual, whether age is 60 years or more at any time during the tax year			*Yes/no*	
6.	Email id				
7.	Contact number			Country Code	Number
8.	Tax Year (for which declaration is made)				
Details of income					
9.	Nature of income			*(refer Note 5)*	
10.	Estimated income for which declaration is made				
11.	Details of Form No. 121 other than this form filed during the tax year, if any			*(refer Note 6)*	
11(a).	Total number of Form No. 121 filed earlier				
11(b).	Aggregate amount of income for which Form No. 121 were filed				
12.	Aggregate amount of income for which declaration is made during the tax year [sum of column 10 and 11(b)]				
13.	Estimated total income of the tax year including the income mentioned in column 12			*(refer Note 7)*	
14.	Details of the ITR filed for previous two tax years				
	Sl. No.	Tax Year	Acknowledgment Number	Return Income	
	1.				
	2.				

DECLARATION

I..... having Permanent Account Number …… do hereby declare that

(i) to the best of my knowledge and belief what is stated above is correct, complete and is truly stated.

(ii) the incomes referred to in this form are not includible in the total income of any other person under sections 96 to 99.

(iii) tax on my estimated total income as referred to in column 13 of Part A (including the income referred to in column 12 of Part A) for tax year… will be nil.

(iv) my income as referred to in column 12 of Part A does not exceed the maximum amount not chargeable to tax for tax year….. (*not to be applicable in case of resident individual of age of sixty years or more at any time during the tax year*)

(v) in case this declaration is found to be false, I shall be liable to prosecution/penalty under the Act.

Place: …… Signature of the Declarant

Date: …… Name:

PART B

[Verification by the person who has received declaration(s) in Part-A from the declarant(s) and responsible for paying the income in respect of which this declaration is made]

	Details of the person responsible for paying income		
1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Tax Deduction and Collection Account Number		
4.	Permanent Account Number		
5.	Email id		
6.	Contact number	Country Code	Number
7.	Tax Year		
Details of the declarant and the declarations received			
8.	Name of the declarant	*(refer Note 1)*	
9.	Permanent Account Number		
10.	Unique Identification Number		
11.	Date of Birth/Incorporation	*(dd/mm/yyyy)*	
12.	Address	*(refer Note 2)*	
13.	Email id		
14.	Contact number	Country Code	Number
15.	Estimated income for which declaration is made	*(as per column 10 of Part A)*	
16.	Estimated total income of the tax year of the declarant	*(as per column 13 of Part A)*	
17.	Aggregate amount of income for which declaration is made during the tax year	*(as per column 12 of Part A)*	
18.	Date on which declaration is received	*(dd/mm/yyyy)*	

DECLARATION

I (name of authorized person)……. having Permanent Account Number …… hereby certify that the information pertaining to the declarant(s) above has been duly furnished.

Place: …… Signature of the authorized person

Date: …… Name:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Declaration can be furnished by an individual being a resident under section 393(6)[Table: Sl. No. 1] or by any person, not being a company or a firm or an individual covered in section 393(6)[Table: Sl. No. 1], under section 393(6)[Table: Sl. No. 2].
4. Fill 'residential status' as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.
5. This application is applicable for following incomes, please fill as applicable:
   (a) payment of accumulated balance due to an employee participating in recognized provident fund
   (b) insurance commission for soliciting or procuring insurance business including business related to continuance, renewal, or revival of the insurance policies.
   (c) rent from a specified person
   (d) income in respect of (i) units of a mutual fund, or (ii) units from the Administrator of the specified undertaking, or (iii) units from the specified company
   (e) interest on securities, interest other than interest on securities by a banking company or a co-operative society carrying on the business of banking or interest by a post office for a deposit made under a scheme notified by the Central Government or by Specified person
   (f) payment in respect of life insurance policy including the sum allocated as bonus on such policy
   (g) dividend (including dividend on preference shares) declared by domestic company

   Refer Section 393(6) for more details.

6. In case any declaration(s) in Form No, 121 is filed before filing this declaration during the tax year, mention the total number of such Form No. 121 filed along with the total amount of income for which said declaration(s) have been filed.

7. Please mention amount of estimated total income of the tax year for which declaration is filed including the amount of income for which this declaration and earlier declaration(s), if any, is made.

8. The person responsible for paying income referred to in row no. 10 of Part A shall allot a unique identification number to all Form No. 121 received by him during a quarter of the tax year and report the same in TDS statement furnished for the same quarter.

9. The person responsible for paying income referred to in row no. 10 of Part A shall accept the declaration where the tax on declarant's estimated total income as referred to in row no. 13 of Part A of the tax year will be nil.

10. Estimated total income shall be calculated after allowing for deduction(s) under Chapter VIII of the Act, if any, or set off of loss, if any, under the head "Income from house property" and rebate allowable under section 156.

11. For a declarant other than the resident individual whose age is 60 years or more at any time during the tax year, the person responsible for paying income referred to in row no. 10 of Part A shall not accept the declaration where the amount of income of the nature referred to in section 393(6) or total amount of such income credited or paid or likely to be credited or paid during the tax year in which such income is to be included exceeds the maximum amount which is not chargeable to tax.

12. Before signing the verification, the declarant should satisfy himself that the information furnished in the declaration is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section *482*.

13. Some of the information in the form would be pre-filled to the extent possible.

14. Amounts to be filled in ₹ unless otherwise provided.

<<on letterhead of Company>>

Letter in case a Foreign Company does not have a “PE” in India

Date:

To
Birlasoft Ltd

Dear Sir/ Ma’am

Folio No./ DP.Id – Client Id:

This is to certify that:

1. <Insert company’s name>, is a body corporate incorporated and registered in <Name of the country > under the laws of <mention Name of the country>.

2. We, << Name of the shareholder >> confirm that we are a tax resident of <<Insert country>> and are eligible to claim benefits of the India -<< Insert country>> Double Tax Avoidance Agreement (DTAA), read with the provisions laid down in Multilateral Instrument (MLI), wherever applicable.

3. Our taxpayer identification number / unique number in <<COR>> is _____.

4. Our tax residency certificate number is _____ and copy of our certificate of tax residency/document evidencing country of residency for the period ____ to _____ is enclosed herewith.

5. We, <<Name of the shareholder >> are the beneficial owner of the shares allotted in above folio no. as well as of the dividend arising from such shareholding.

6. 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.

7. We either do not have a Permanent Establishment (P.E.) in India or Dividend income earned by us in not attributable/effectively connected to our P.E. in India as defined under the Income-tax Act, 2025 and DTAA between India and <Name of Country> read with the provisions laid down in Multilateral Instruments (MLI), wherever applicable, during the financial year <<<Year>>>. We further confirm that we do not have any business connection in India as per provisions of Income-tax Act 2025. In the event of we having a P.E. in India or Dividend income is attributable/effectively connected to such P.E., we acknowledge our obligation to inform you forthwith with necessary details.

8. I/We specifically confirm that my affairs/affairs of <<full name of the shareholder>> were not arranged such that the main purpose or the principal purpose thereof was to obtain tax benefits available under the applicable tax treaty read with respective MLI, as applicable.

To be printed on Letterhead

9. We hereby declare that no arrangement / transaction has been undertaken for the purpose of obtaining any benefits under the DTAA which results into non-taxation or reduced taxation through tax evasion or tax avoidance (including treaty shopping arrangements) or any other means and that the provisions of GAAR and anti-avoidance provisions as prescribed under the DTAA between India and <<COR>> are satisfied.

10. Our claim for relief under the tax treaty/MLI is not restricted by application of Limitation of Benefit clause, if any, thereunder.

11. We confirm that the above declaration is true and correct and is applicable for Tax Year 2026-27.

12. We <Name of the company> further indemnify for any penal consequences arising out of any acts of commission or omission initiated by Birlasoft Ltd by relying on our above averment.

Thanking you,

Yours Sincerely,

For <company's name>

_____

Name: <Insert Authorised person name>

< Insert designation>

To be printed on Letterhead

Self-declaration of income not effectively connected to any permanent establishment in India

(To be declared by non-resident shareholder for availing the benefits of lower tax deduction under Section 90 of the Indian Income Tax Act read with the provisions of the Double Tax Avoidance Treaty with India read along with Multilateral Instrument)

To, Birlasoft Limited
Pune, India

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

I/We am/are a resident in [……..Insert name of country of which the shareholder is tax resident]. I am a Non-Resident of India as per Tax Laws of India.

I am/We declare that the dividend income receivable by me/us from investment in the shares of Birlasoft Limited is not effectively connected to any permanent establishment in India.

I/We undertake to intimate Birlasoft Limited immediately in case of any alteration in the aforesaid declaration including change in tax residential status, etc.

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:

To be printed on Letterhead

Date:

To,
Birlasoft Limited
Pune, India

Dear Sir/Ma'am,

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 deduction of taxes on the dividend payable to me/us by Birlasoft Limited ("the Company"), I/We hereby declare as under:

● I/We, ***<<full name of the shareholder>>***, and holding ***<<mention number of shares held>>*** number of shares of the Company as on the record date hereby declare that I/We am/are a tax resident of ***<<country name>>*** for the period April 1, 2026 to March 31, 2027 (Indian Fiscal Year) as per tax treaty between India and **<<country name>>**.

● I / We hereby declare that, I /we am/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.

● I/We confirm that I/We am/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), Simplified Limitation of Benefits (SLOB), period of holding of shares etc. as applicable. We specifically confirm that my affairs / affairs were not arranged such that the main purpose or the principal purpose thereof was to obtain tax benefits available under the applicable tax treaty.

● I/We confirm that I/We have not entered into an impermissible avoidance arrangement i.e. an arrangement, the main purpose or one of the main purposes of which is to obtain a tax benefit and it (a) creates rights, or obligations, which are not ordinarily created between persons dealing at arm's length (b) results, directly or indirectly, in the misuse, or abuse, of the provisions of this Act (c) lacks commercial substance or is deemed to lack commercial substance under section 180, in whole or in part; or (d) is entered into, or carried out, by means, or in a manner, which are not ordinarily employed for bona fide purposes.

● I/We hereby furnish a copy of valid Tax Residency Certificate dated _____ having Tax Identification number_____ issued by _____ along with a copy of Form 41 duly filled and signed for the period April 1, 2026 to March 31, 2027.

To be printed on Letterhead

● Our Indian Permanent Account Number is ***<<PAN>>***/ We do not have a PAN allotted to us by Indian Income tax authority ***<<strike off what is not applicable>>***. In case, PAN is not available, I/We confirm the following details as:
(a) name:
(b) email ID:
(c) contact number:
(d) address in residency country:
(e) Tax residency certificate from the Government of that country or specified territory
(f) Tax identification number of the residency country.

● I/We further declare that I/we do not have and will not have any taxable presence, business connection, fixed base or Permanent Establishment in India as per the said tax treaty during the period April 1, 2026 to March 31, 2027.

● If, I /We have any Permanent Establishment or fixed base in India as construed under relevant Articles of the applicable tax treaty but the dividend income receivable by me/us from investment in the shares of the Company is not effectively connected to said Permanent Establishment in India.

● We hereby confirm that we do/ will not have a place of effective management, during the period April 1, 2026 to March 31, 2027, in India and none of the key management and commercial decisions for the conduct of business in substance are/ will be made in India.

● I confirm that, being individual, my aggregate presence in India for the period of April 1, 2026 to March 31, 2027 does not exceed 120 days.

● 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.

● This declaration is valid for the period April 1, 2026 to March 31, 2027. In case of any change in the declaration on any of the above aspects, we undertake to promptly intimate you of the said event.

To be printed on Letterhead

VERIFICATION

I/We _____ (Signatory Name), in my capacity as _____ (Authorised Signatory*) of _____ (Name of the Shareholder) confirm that the above is true and I/We shall be solely responsible for any income-tax consequences (tax, including interest and penalty) arising under the Income Tax Act, 2025 in relation to the dividend income to be received from the Company. Further, I/we agree and undertake: (1) to indemnify the Company in relation to any Income tax consequences (tax, including interest and penalty) arising under the Income Tax Laws if any of the above is questioned and held otherwise by the Income Tax Authorities; (2) to provide all the necessary documentation as sought by the Indian Tax Authorities in this regard.

<< Entity Name>>
(Signature)

Place: …….
Date: ….....

Name: _____
Designation: _____
Email address: _____
Contact Number: _____
Tax Identification Number: _____
Contact Address: _____

*(*In case of any Authorised Signatory being other than Director/ Managing Director, please attach the valid Power of Attorney authorising the individual as an Authorised Signatory.)*

The shareholders are required to provide a Declaration strictly as per the specified format given above, failing which the Company reserves the right to deny the Treaty benefits.