

SD1- DECLARATION FOR RESIDENT SHAREHOLDER

(To be declared by resident shareholder for availing the NIL tax rate deduction on dividend payment under the Income Tax Act, 1961)

Date: xxxxxxxxxxxx

To

Saregama India Limited,

Subject: Declaration regarding Category and beneficial ownership of shares

Ref: PAN -

Folio Number / DP ID/ Client ID – (Please specify 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 Saregama India 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 India for the period April 2025 - March 2026 (Indian Fiscal Year).
2. I / We hereby declare that (Strike out whatever is not applicable)

*We are **Insurance Company** and are the beneficial owner of the share/shares held in the Company; and we are submitting a self-attested copy of PAN Card.

OR

*We are a **Mutual Fund** specified in Section 10(23D) of the Income Tax Act, 1961; and we are submitting self-attested copy of the PAN Card and registration certificate.

OR

*We are **Alternative Investment Fund (AIF)** established in India; and our income is exempt under Section 10(23FBA) of the Act and as specified in CBDT Notification No. 51/2015 of the Act. We are governed by SEBI regulations as Category I or Category II AIF; and we are submitting a self-attested copy of the PAN card and registration certificate. We also affirm that income from such shares is not categorized as Income under the 'Profits and gains from business or profession'.

OR

*We are (*Nature of the entity*) and are the beneficial owner of the share/shares held in the Company; and are not subject to withholding tax as per section 194/ 196/ 197A of the Income Tax Act, 1961; and

we are submitting a self-attested copy of the documentary evidence supporting the exemption status (e.g. relevant copy of relevant rule, registration, notification, order, etc.) along with a self-attested copy of the PAN card.

OR

*We are an **[Nature of the entity]** covered by clause **[clause number]** of paragraph 4 of Circular 18/2017 of the IT Act; and our income is unconditionally exempt and also, we are not statutorily required to file an Income tax return and are the beneficial owner of the equity share(s) held in the Company; and are not subject to withholding tax as per said CBDT circular and we are submitting self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN card.

3. I / We will indemnify and hold harmless the Company for any tax, interest, penalty or related cost that the Company may incur due to non-withholding or withholding of tax at lower rate 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 -

Notes:

1. *Delete whichever is not applicable.