June 27, 2025

The Manager
Corporate Relationship Department
BSE Limited
1st Floor, New Trading Wing,
Rotunda Building,
P J Towers, Dalal Street, Fort,
Mumbai - 400001

The Manager
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
Plot No. C-1, Block G,
Bandra Kurla Complex, Bandra (E),
Mumbai - 400051

The Secretary
The Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata - 700001

BSE Security Code: 500043

NSE Symbol: BATAINDIA

CSE Scrip Code: 10000003

Dear Sir/Madam,

Ref: Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Subject: Deduction of tax at source on dividend – Shareholders Communication

In terms of the provisions of the amended Income-tax Act, 1961, dividend paid or distributed by a Company, is taxable in the hands of the shareholders.

In this regard, a communication to shareholders regarding deduction of tax at source on dividend (if approved at the ensuing AGM, as disclosed in our letter dated May 28, 2025, regarding Outcome of Board Meeting), along with the necessary annexures, would be sent to those shareholders whose e-mail IDs are registered with the Company, the RTA or the Depositories and also to other shareholders as per applicability.

The said communication along with annexures, as enclosed, will also be made available on the website of the Company, viz., www.bata.in

The same is for your information and records.

Thanking you,

Yours faithfully,
For BATA INDIA LIMITED

Digitally signed by
NITIN BAGARIA

NITIN BAGARIA
AVP (Special Projects) – Company Secretary & Compliance Officer

Encl.: As above

BATA INDIA LIMITED

CIN: L19201WB1931PLC007261
Registered Office: 27B, Camac Street, 1st Floor, Kolkata-700016, West Bengal
Tel.: (033) 22895796 II Fax: (033) 22895748
E-mail: share.dept@bata.com II Website: www.bata.in

July xx, 2025

Sub: BATA INDIA LIMITED Final Dividend FY 2024-25 – Tax Deduction at Source (TDS) on Dividend payout

Name of the 1st Holder:
DP and Client Id(s) / Folio No(s):

Dear Shareholder,

We are pleased to inform you that the Board of Directors of Bata India Limited (the "Company") at its Meeting held on May 28, 2025, have recommended a Final Dividend of Rs. 9/- per Equity Share of Rs. 5/- each (180%) for the financial year ended March 31, 2025. The dividend, as recommended by the Board, shall be paid if approved at the ensuing Annual General Meeting to be held on Tuesday, August 12, 2025.

The Record Date has been fixed as Friday, August 1, 2025 for the purpose of payment of Final Dividend.

As per Finance Act, 2020, dividend is taxable in the hands of the shareholders and the Company is required to deduct taxes at source (TDS) at the rates applicable.

This communication provides the applicable Tax Deduction at Source (TDS) provisions under the Income-Tax Act, 1961 (the "IT Act") for Resident and Non-Resident shareholders categories.

1. For Resident Shareholders –

Tax is required to be deducted at source under Section 194 of the IT Act at 10% on the amount of dividend unless exempt under any of the provisions of the IT Act.

A. Resident Individuals:

<u>No/ lower tax shall be deducted on the dividend payable to resident individuals if –</u>

i. Total dividend to be received from the Company during the financial year (FY) 2025-26 does not exceed Rs. 10,000/-. Or,

ii. The shareholder who has provided Form 15G / Form 15H, as per the attached formats, provided that all the required eligibility conditions are met. This form can be submitted only in case the shareholder's tax on estimated total income for FY 2025-26 is Nil. Please note that all fields are mandatory to be filled up and the Company may at its sole discretion reject the form, if it does not fulfil the prescribed requirement under the IT Act.

iii. The shareholder who has provided a Certificate issued under Section 197 of the IT Act for lower / nil rate of deduction or an exemption certificate issued by income 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 FY 2025-26 and should cover the dividend income.

B. Resident Non-Individuals:

No tax shall be deducted on the dividend payable to resident non-individuals on submission of evidence of they being:

i. **Insurance Companies**: Public & Other Insurance Companies - A declaration that it has full beneficial interest with respect to the shares owned by it along-with copy of PAN card (self-attested) and copy of registration certification issued by the IRDAI / Life Insurance Corporation of India (LIC)/ General Insurance Corporation of India (GIC).

ii. **Mutual Funds**: Self-declaration that they are specified in Section 10 (23D) of the IT Act along with self-attested copy of PAN card and registration certificate issued by the relevant authority.

iii. **Alternative Investment Fund:** Self-declaration that its income is exempt under Section 10 (23FBA) of the IT Act and they are governed by SEBI regulations as Category I or Category II AIF [covered by Notification No. 51/2015 dated June 25, 2015] along with self-attested copy of PAN card and registration certificate.

iv. **National Pension System (NPS) Trust:** Self-declaration that it qualifies as NPS Trust and income is eligible for exemption under Section 10(44) of the IT Act and being regulated by the provisions of the Indian Trusts Act, 1882 along with self-attested copy of the PAN card.

v. **Corporation established by or under a Central Act:** Self -declaration that it is a corporation established by or under a Central Act whereby income tax is exempt on the income and accordingly, covered under section 196 of the IT Act along with self-attested copy of PAN card, registration certificate and relevant extract of the section whereby the income is exempt from tax.

vi. **Other Non-Individual shareholders:** Documentary evidence along with an attested copy of PAN card for shareholders who are exempted from deduction of tax under Section 196 of the IT Act, i.e. Government, corporation established by or under a Central Act.

Note:

- Availability of valid Permanent Account Number (PAN) for the registered Folio/DP ID-Client ID with the Company is mandatory. In absence of PAN/ valid PAN, tax will be deducted at a higher rate of 20% instead of 10%, as per Section 206AA of the IT Act. The Government has made it mandatory for individual taxpayers to link PAN with their respective Aadhaar. In case PAN of the individual shareholder is not linked with Aadhaar, such PAN is treated as inoperative and shareholder will be considered as not having PAN and higher TDS rate will be applied accordingly. For this purpose, the Company will be relying on the information verified from the utility provided and available on the Income Tax website.

2. ***For Non-resident Shareholders –***

Tax is required to be withheld in accordance with the provisions of Section 195 of the IT Act at applicable rates in force. As per the relevant provisions of the IT Act, the tax shall be withheld @ 20% (plus applicable surcharge and cess) on the amount of dividend payable. However, as per Section 90(2) of the IT Act, a non-resident shareholder has the option to be governed by the provisions of the Double Tax Avoidance Agreement ("DTAA") between India and the country of tax residence of the shareholder, if they are more beneficial to the shareholder. In such a case, the lower of aforesaid rate or that mentioned in the relevant DTAA would be applied. To avail DTAA benefits, the non-resident shareholders will have to provide the following:

i. Self-attested copy of the Permanent Account Number (PAN) Card allotted by the Indian Income Tax authorities;

ii. Self-attested copy of Tax Residency Certificate (TRC) (*of FY 2025-26 or calendar year 2025*) obtained from the tax authorities of the country of which the shareholder is resident. In case, the TRC is furnished in a language other than English, the said TRC would have to be translated from such other language to English language and thereafter duly notarized and apostilled copy of the TRC would have to be provided;

iii. Form 10F generated from Income tax e-filing portal.

iv. As per Section 90(5) of the IT Act, non-residents claiming benefits of Double Taxation Avoidance Agreements are mandatorily required to generate Form 10F from Income tax e-filing portal.

Self-declaration by the non-resident shareholder in the prescribed format certifying on following points:

- Shareholder is and will continue to remain a tax resident of the country of his residence during the financial year 2025-26; Shareholder is eligible to claim the beneficial DTAA rate, including having regard to the Principal Purpose Test (if any), included in the applicable tax treaty with India for the purposes of tax withholding on dividend declared by the company.

- Shareholder has no reason to believe that the claim for the benefits of the DTAA is impaired in any manner;

- Shareholder is the ultimate beneficial owner of the shareholding in the Company and dividend receivable from the Company; and

- Shareholder does not have permanent establishment in India during the financial year 2025-26.

Kindly note that the Company is not obligated to apply beneficial tax treaty rates at the time of tax deduction / withholding on dividend amounts. Application of beneficial rate of tax treaty for the purpose of withholding taxes shall depend upon completeness and satisfactory review by the Company of the documents submitted by the non-resident shareholder.

In case of Foreign Institutional Investors (FII) and Foreign Portfolio Investors (FPI), taxes shall be withheld @20% (plus applicable surcharge and cess) in accordance with provisions of Section 196D of the IT Act.

However, Foreign Institutional Investors (FII) and Foreign Portfolio Investors (FPI) has the option to be governed by the provisions of the DTAA between India and the country of tax residence of the shareholder, if they are more beneficial to the shareholder. In such a case, the lower of aforesaid rate or that mentioned in the relevant DTAA would be applied. To avail DTAA benefits, the shareholders will have to provide the following:

i. Self-attested copy of PAN Card allotted by the Indian Income Tax authorities;

ii. Self-attested copy of Tax Residency Certificate (TRC) (*of FY 2025-26 or calendar year 2025*) obtained from the tax authorities of the country of which the shareholder is resident. In case, the TRC is furnished in a language other than English, the said TRC would have to be translated from such other language to English language and thereafter duly notarized and apostilled copy of the TRC would have to be provided;

iii. Form 10F generated from Income tax e-filing portal.

    As per Section 90(5) of the IT Act, non-residents claiming benefits of Double Taxation Avoidance Agreements are mandatorily required to generate Form 10F from Income tax e-filing portal.

iv. Self-declaration by the shareholder in the prescribed format certifying on following points:

- Shareholder is and will continue to remain a tax resident of the country of his residence during the financial year 2025-26; Shareholder is eligible to claim the beneficial DTAA rate, including having regard to the Principal Purpose Test (if any), included in the applicable tax treaty with India for the purposes of tax withholding on dividend declared by the Company;

- Shareholder has no reason to believe that the claim for the benefits of the DTAA is impaired in any manner;

- Shareholder is the ultimate beneficial owner of the shareholding in the Company and dividend receivable from the Company; and

- Shareholder does not have a permanent establishment in India during the financial year 2025-26.

The shareholder who has provided a Certificate issued under Section 197 of the IT Act for lower / nil rate of deduction or an exemption certificate issued by Income 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.

Where any shareholder is a tax resident of any country or territory notified as a notified jurisdictional area under Section 94A(1) of the IT Act, tax will be deducted at source at the rate of 30% or at the rate specified in the relevant provision of IT Act or at the rates in force, whichever is higher, from the dividend payable to such shareholder in accordance with Section 94A(5) of IT Act.

3. **<u>For Shareholders having multiple accounts under different Status / Category:</u>**

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 held under a PAN will be considered on their entire holding in different accounts.

Accordingly, in order to enable us to determine the appropriate TDS / withholding tax rate applicable, we request you to provide these details and documents as mentioned above on or before Tuesday, July 22, 2025 at the email id: bataindiadivtax@in.mpms.mufg.com

Alternatively, you can upload your documents on the following link:

https://web.in.mpms.mufg.com/formsreg/submission-of-form-15g-15h.html

Documents sent to any other email ID may lead to non-submission of documents and attract TDS as per the provisions of IT Act.

Incomplete and/or unsigned forms and declarations will not be considered by the Company. Further, after receipt of any of the above declarations / documents, if the Company, based on its independent assessment, finds any information to be contrary to the declarations / documents received, the Company reserves the right to rely on the results of its independent assessment and shall make deduction of tax at a higher rate as per applicable provisions of the IT Act.

In the event of any income tax demand (including interest, penalty, etc.) arising from any misrepresentation, inaccuracy or omission of information provided by the shareholder, the shareholder will be responsible to indemnify the Company and also, provide the Company with all information / documents and co-operation in any tax proceedings.

Any documents submitted after **Tuesday, July 22, 2025** will be accepted at the sole discretion of the Company.

In case the tax on said dividend is deducted at a higher rate in absence of receipt of the aforementioned details/documents from you, there would still be an option available with you to file the return of income and claim an appropriate refund, if eligible. No claim shall lie against the Company for such taxes deducted. No request shall be entertained for revision of TDS Return.

The Company will arrange to email a soft copy of TDS certificate to you at your registered email Id post completion of activities.

In addition to the above, please note the following:

1. **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 IT Act, in the hands of a person other than the shareholder in accordance with Rule 37BA(2) of the Income-tax Rules, 1962. The declaration must consist of Name, address, PAN of the person to whom credit is to be given and proportion of credit to be given in respect of dividend income.**

2. Tax deducted in accordance with this communication shall be final and the Company shall not refund/adjust said amount subsequently.

3. Shareholders are requested to complete necessary formalities with regard to their bank accounts attached to their demat account for enabling the Company to enable timely credit of dividend in the respective bank accounts.

4. This communication shall not be treated as an advice from the Company or its affiliates and its Registrar and Share Transfer Agent. This Communication is not exhaustive and does not purport to be a complete analysis or listing of all potential tax consequences in the matter of dividend payment.

5. Shareholders should obtain independent tax advice related to their tax matters from a tax professional.

We seek your cooperation in this matter.

To view / download Form No 15G click here

To view / download Form No 15H click here

To view / download Self Declaration Credit Transfer click here

To view / download Declaration For Non-Resident Shareholders click here

To view / download Declaration For Resident Shareholders click here

To view / download Self Declaration Rule 37BC click here

To view / download Procedure for Filing Form No 10F Electronically click here

Attention Physical Shareholders: As per the SEBI Master Circular No. SEBI/HO/MIRSD/POD-1/P/CIR/2024/37 dated 07.05.2024 on Investor's Service Request and the SEBI Circular No. SEBI/HO/MIRSD/POD-1/P/CIR/2024/81 dated 10.06.2024 read together with other relevant SEBI circulars, dividend to Shareholders (holding securities in physical form), shall be paid only through electronic mode. Such payment shall be made only after furnishing the PAN, contact details including mobile number, bank account details and specimen signature to Registrar and transfer Agent.

Thanking you,

Yours faithfully,
For Bata India Limited

Sd/-
Nitin Bagaria
Company Secretary

Name of the Company	DP. ID – Client ID/ Folio No.
Bata India Limited	

INCOME TAX RULES, 1962

Annexure-1

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)* **2025-26**		*5. Residential Status[4]* **Resident**
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] (b) If yes, latest assessment year for which assessed*	*Yes*	*No*
16. Estimated income for which this declaration is made		*17. Estimated total income of the P.Y. in which income mentioned in column16 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*
		Dividend	194	

…………………………………

Signature of the Declarant[9]

Declaration/Verification[10]

*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 31MAR-2026. relevant to the assessment year 2026-2027 will not exceed the maximum amount which is not charge-able to incometax.

Pla c e :
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: **Bata India Limited**		2. Unique Identification No.[11]	
3. PAN of the person responsible for paying		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)	

P l a c e : .... ………………………… ……………..
Date: .... *Signature of the person responsible for paying the income referred to in column 16 o f Part I*

*Delete whichever is not applicable.

[1]As 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).

[2]Declaration 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).

[3]The financial year to which the income pertains.

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

[5]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.

[6]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.

[7]Incase 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 alongwith the aggregate amount of income for which said declaration(s) have been filed.

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

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

[10]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.

[11]The person responsible for paying the income referred to in column16 of Part I shall allot a unique identification number to all theFormNo.15G received by him during a quarter of the financial year and report this reference number alongwith the particulars prescribed in rule 31A(4)(vii) of the Income-tax Rules, 1962 in the TDS statement furnished for the same quarter. Incase the person has also received FormNo.15H during the same quarter, please allot separate series of serial number for FormNo.15G and FormNo.15H.

[12]The 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.
Bata India Limited	

1

FORM NO. 15H ***Annexure-2***

[*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 Birth2(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:	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
		Dividend	194	

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. 1-82003 and IT (Second Amdt.) Rules, 2013, w.e.f. 19-2-2013.

Declaration/Verification[8]

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-March-2026 relevant to the assessment year 2026-27 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]
Bata India Limited		
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 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*.**]**

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

Annexure - ***3***

Declaration by Registered Shareholders under Rule 37BA (2) of the Income tax Rules, 1962*

We ____________________________the shareholder of shares of Bata India Limited as on (the record date for dividend payout for F.Y.2024-25 to be paid during FY 2025-26) against _______________(DPID & Folio No) do hereby request the company to provide the credit of Tax Deducted at source on the dividend payouts by the Company, separately to the *joint shareholders or beneficiary shareholder of the said shares as per the following information given in this regard.

Section 199 of the Income Tax Act 1961 r.w. Rule 37BA of the Income Tax Rules, 1962 inter alia states that if the income on which tax has been deducted at source is assessable in hands of a person other than the deductee, credit of tax deducted at source shall be given to the other person and not to the deductee.

For the aforesaid reason, I, do hereby declare that the dividend on such shares is includible and taxable in the hands of the Joint Shareholder/Beneficial Owner as stated in below: -

No.	Particulars	Joint Shareholder 1 Or Beneficial Owner	Joint Shareholder 2 Or Beneficial Owner
1.	Name of the Joint shareholder (beneficiary shareholder):		
2.	PAN of Joint shareholder Or Beneficial Owner		
3.	Number of shares held by the Joint Shareholder (beneficiary shareholder)		
4.	Payment Amount		
5.	Residential Status of Joint shareholder Or Beneficial Owner in India		
6.	Country of Tax Residence of Joint shareholder Or Beneficial Owner in case residential status as mentioned in(4) above is other than India		
7.	Address of the joint shareholder Or Beneficial Owner		
8.	Email id of Joint shareholder Or Beneficial Owner		
9.	Telephone Number of Joint shareholders Or Beneficial Owner		

We hereby validate the above-mentioned information and we do hereby declare that to the best of my knowledge and belief what is stated above is correct complete and is truly stated. We undertake to indemnify for any tax liability (including but not limited to interest and penalty) that may arise on you in future on account of non-deduction of tax at source on the basis of the above declaration furnished by us.

We, undertake that we will not claim credit of any TDS on the aforesaid amount of Dividend transferred to the aforementioned shareholders for FY 2025-26 and the same would be entitled to claim the credit of any TDS. We therefore request you that the TDS on dividend u/s 194 of the Income Tax Act, 1961 may please be deducted in the name and PAN of the persons named in above and the certificate for deduction of tax at source shall be issued in the name and PAN of the persons as shown in the above under Rule 37BA of the Income Tax Rules, 1962 r.w. section 199 of the Income Tax Act, 1961.

Signature of Beneficial Shareholder 1

Signature of Beneficial Shareholder 2

Notes:

- In case of additional Beneficial shareholder, necessary columns can be added and signed.

- The company will consider the information as available with the depositories 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.

*For the purpose of credit for tax deducted at source on dividends paid by Bata India Limited to its joint shareholders, a declaration duly signed by all of them, stating the below facts needs to be obtained by the Company for every dividend payout as per Income Tax Rules, 1962.

[To be provided on Shareholder's Letter head]

Annexure 4

DECLARATION FOR NON-RESIDENT SHAREHOLDERS

(To be declared by non-resident shareholder for availing the benefits of lower tax deduction under Section 90 of the Indian Income Tax Act, 1961 ('Act') read with the provisions of the Tax Treaty with India and the Multilateral Instrument)

Date: ____/2025

To
Bata India Limited,

Subject: Declaration regarding applicability of tax treaty and beneficial

ownership 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 2025-26. 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 read with the provisions laid down in Multilateral Instruments ('MLI'), wherever applicable, including conditions of General Anti Avoidance Rules ('GAAR') under the Income-tax Act to be eligible to claim the beneficial rate.

ii. Our Permanent Account Number in India is .... and Tax identification number (country of residence) is .... A certified copy of valid Tax Residency Certificate is enclosed herewith for your record.

iii. I / We do not have a Permanent Establishment (PE) / Fixed base / Place of Effective Management in India; or dividend income receivable by me / us from investment in the shares of Bata India Limited is not attributable / effectively connected to any PE / fixed base in India.

iv. 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.

v. That the investments made by me / us in the shares of Bata India 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]

vi. *I am / We are the beneficial owner of the investments made by me/us in the shares of Bata India 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 Bata India 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 Bata India 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].

vii. 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.

viii. 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).

ix. Further, our claim for relief under the DTAA is not restricted by application of Limitation of Benefit clause, if any, thereunder.

x. I / We undertake to intimate Bata India Limited immediately in case of any alteration in the aforesaid declaration.

I / We further indemnify the company for any penal or tax consequences arising out of any acts of commission or omission initiated by the company by relying on our above statement / documents.

VERIFICATION

I / We, ……………………………………, make this declaration with the full understanding that this information will be utilized for the purpose of determining our Indian income tax liability in respect of dividend payment to be made by Bata India Limited. We hereby also declare that what is stated above is true and correct to the best of our knowledge and belief and we will immediately update the Bata India Limited about future changes in our above declaration.

Signature:____________________________

Name: ____________________________

Designation:__________________________

Place: ____________________________

Address: ____

____

Email and Telephone _______________________________

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

Company Seal (if applicable)

Notes:

1. *Delete whichever is not applicable.

Annexure 5

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:
To
Bata India Limited
Subject: Declaration regarding Category and beneficial ownership of shares
Ref: PAN:____________________(Mention PAN of the Shareholder)
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 Bata 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 and registration certificate issued by IRDAI.

   OR

   *We are a 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 the PAN Card and registration certificate.

   OR

   *We are a New Pension System Trust under section 10(44) of the Income Tax Act, 1961 are the beneficial owner of the share/shares held in the Company; and we are submitting self-attested copy of the PAN Card.

   OR

   *We are Alternative Investment Fund (AIF) 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. 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 issued by SEBI. 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, certificate, etc.) alongwith a self-attested copy of the 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 outof 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)

____
Authorized Signatory

Notes:
1. *Delete whichever is not applicable.

Information to be provided under sub-rule (2) of rule 37BC of Income-tax Rules, 1962:

I . . . . (Person signing this form) in the capacity of . . . . (designation of the person signing the form) do provide the following information, relevant to the previous year 2025-2026 in my case/in the case of .... for the purposes of sub-rule (2) of rule 37BC (Relaxation from deduction of tax at higher rate under section 206AA)—

SI. No.	*Nature of information*	:	*Details#*
(*i*)	Name, e-mail id and contact number of the non-resident	:	(a) Name: (b) E-mail id: (c) Contact Number:
(*ii*)	Address of the assessee in the country or territory outside India of which Non-resident is resident of	:	…………
(*iii*)	Certificate of Tax Residency attached (Yes/No)	:	……..
(*iv*)	Assessee' s tax identification number in the country or specified territory of residence and if there is no such number, then, a unique number on the basis of which the person is identified by the Government of the country or the specified territory of which the assessee claims to be a resident	:	……..

We undertake to indemnify for any tax liability (including but not limited to interest and penalty) that may arise on you in future on account of non-deduction of tax at source based on the above declaration furnished by me/us.

Place: ....
Date: ....

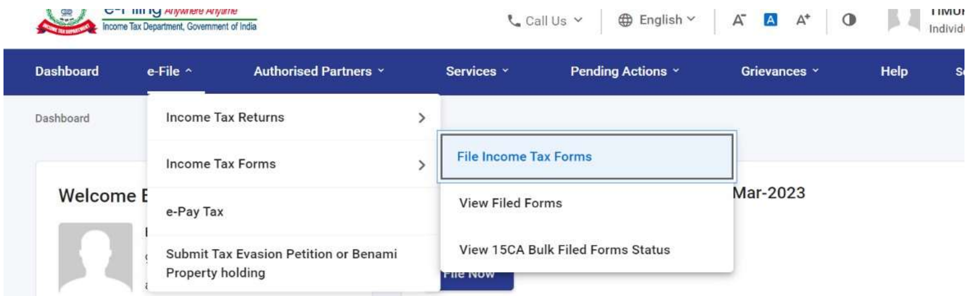
Signature & Seal: ....

<u>Procedure of generation of Form 10F on Income Tax e-filing portal</u>

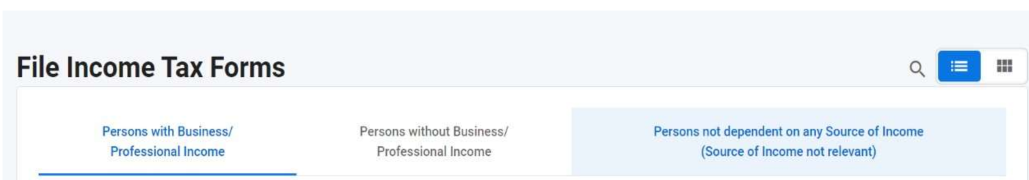
1) Click on the link- https://www.incometax.gov.in/iec/foportal/

2) Sign in to the Income-tax portal using your PAN and password.

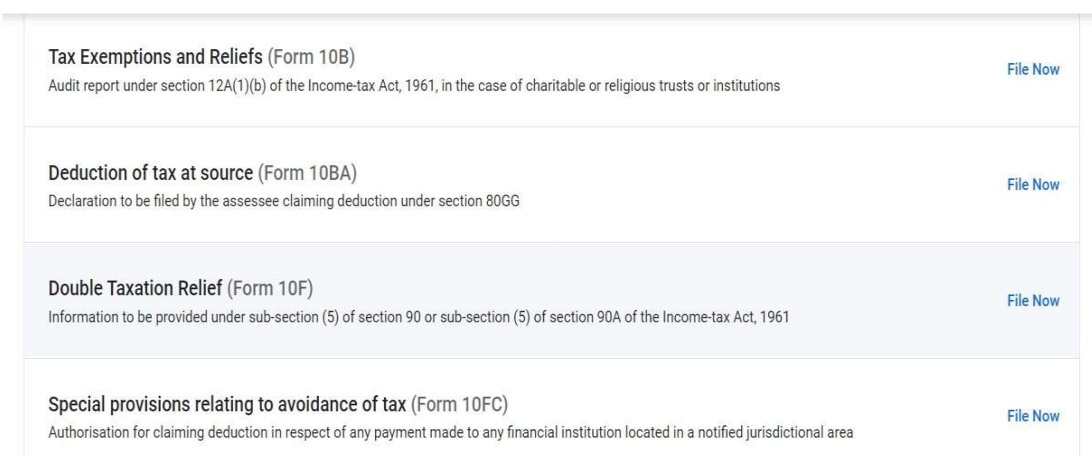
3) Click on the E-file tab, navigate to the 'Income Tax Forms' and then select 'File Income Tax Forms'.



4) Click on the tab 'Persons not dependent on any Source of Income (Source of Income not relevant)'.



5) Now select Form 10F from the list of available forms.



6) Select the Assessment Year 2026-27 and click on ‘Continue’.

7) Fill in the required details as per form and attach your Tax Residency Certificate.

8) Save the draft and then click on preview.

9) In the next step, verify the Form, using digital signature (DSC) or an electronic verification code, as the case may be.

10) Once the form has been verified, click on the ‘Submit’ tab.

11) Kindly save the acknowledgement for future reference.