

Date: 2025

To
The Company Secretary
Ester Industries Limited
Plot No. 11A, Infocity-1, Sector-34
Gurgaon - 122001, Haryana
(E-mail: investor@ester.in)

Dear Sir,

Re: Declaration for claiming the tax treaty benefits for the financial year 2025-2026 (ending on March 31, 2026).

This is to confirm that, -

- [NAME OF SHAREHOLDER] is a tax resident of [COUNTRY OF RESIDENCE] as per the provisions of the Agreement for Avoidance of Double Taxation (DTAA) and Prevention of Fiscal Evasion between India and [COUNTRY OF RESIDENCE] (the "India-[COUNTRY OF RESIDENCE] DTAA");
- [NAME OF SHAREHOLDER] will continue to maintain the "tax resident" status in *his/her/its respective Country for the application of the provisions of the India-[COUNTRY OF RESIDENCE] DTAA, during the financial year 2025-26;
- [NAME OF SHAREHOLDER] is eligible to claim the benefits under the Income Tax provisions of India-[COUNTRY OF RESIDENCE] DTAA;
- The claim of benefits by [NAME OF SHAREHOLDER] is not impaired in any way;
- [NAME OF THE SHAREHOLDER] is the beneficial owner of [NO OF SHARES] shares held in the Company. Further, [NAME OF THE SHAREHOLDER] is the beneficial owner of dividend receivable from the Company in relation to aforementioned shares;
- [NAME OF THE SHAREHOLDER] does not have any taxable presence, fixed base or permanent establishment in India as per the provisions of the India- [COUNTRY OF RESIDENCE] DTAA during the Financial Year 2025-26; and
- [NAME OF THE SHAREHOLDER] will inform immediately the Company if there is any change in the status.

*I/We hereby confirm that the declarations made above are complete, true and bona fide. This declaration is issued to the Company to enable them to decide upon the withholding tax applicable on the dividend income receivable by [NAME OF SHAREHOLDER].

Yours faithfully,

For [NAME OF SHAREHOLDER]

Authorized Signatory [Name/designation]
Email address: [Please insert]
Contact Number: [Please insert]
Contact address: [Please insert]