[On the letter head of the resident non-individual member]

Date:

To
Indian Oil Corporation Limited,
4th Floor, G-9, Indian Oil Bhavan,
Ali Yavar Jung Marg, Bandra East,
Mumbai, 400051, India

Dear Sir/Madam,

Subject: Declaration regarding Category and beneficial ownership of shares

Ref: PAN -

Folio Number / DP ID / Client ID -

With reference to the captioned subject, and in relation to the appropriate withholding of taxes on the dividend payable to us by Indian Oil Corporation Limited ('the Company'), we hereby declare as under:

1. We, [..] [FULL NAME OF SHAREHOLDER], holding share/shares of the Company as on the record date, hereby declare that we are tax resident of India for the period April 2026 - March 2027 (Indian Fiscal Year).

2. We hereby declare that (Strike off whichever is not applicable):

   *We are an **Insurance Company** covered under Section 393(4) (Table: S. No. 10) of the Income Tax Act, 2025 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.

   OR

   *We are a **Mutual Fund** specified under Schedule VII (Table: S. No. 20 and 21) of the Income Tax Act, 2025 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 an **Alternative Investment Fund (AIF)** established in India; and our income is exempt under Schedule V (Table: S. No. 1) of the Income Tax Act, 2025. 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

**Strike off whichever is not applicable.*

*We are a **Business Trust (ReIT / InVIT)** as defined in section 2(21) of the Income Tax Act, 2025 and are not subject to withholding tax as per Section 393(4) (Table: S. No. 10) of the Income Tax Act, 2025 and we are submitting a self-attested copy of the PAN card and registration certificate.

OR

*We are **[.......................................] [NATURE OF ENTITY]** and are the beneficial owner of the share/shares held in the Company; and are not subject to withholding tax as per Section 393(4) (Table: S. No. 10)/ Section 393(5)/ Section 393(9) of the Income Tax Act, 2025; 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.

3. 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 our above averment.

4. 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.

Yours faithfully,

For [..] [FULL NAME OF SHAREHOLDER]

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

**Strike off whichever is not applicable.*