Annexure 2

DECLARATION FOR RESIDENT SHAREHOLDER

(To be declared by resident shareholders for availing the NIL tax rate deduction on dividend payment under the Income Tax Act, 2025)

Date:

To
HEG Limited
Bhilwara Towers, A-12, Sector – 1,
Noida – 201 301 (U.P.)
E-mail: heg.investor@lnjbhilwara.com

Subject: Declaration regarding Category 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 withholding of taxes on the Dividend payable to me / us by **HEG LIMITED** (the Company), I / We hereby declare as under:

- 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 2026-March 2027 (Indian Tax Year).
- I/We hereby declare that (Select Applicable)

  □ I am an Individual and have linked the Aadhaar number with PAN Card.

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

  □ We are **Mutual Fund** specified at Schedule VII (Table: Sl. No. 20 or 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 PAN Card and registration certificate.

  □ We are **Alternative Investment Fund** established in India and are the beneficial owner of the share/shares held in the Company; and our income is exempt under Schedule V Table Sl. No. 1 of the Act and are governed by SEBI regulations as Category I or Category II AIF; and we are submitting self-attested copy of the PAN card and registration certificate.

  □ We are **New Pension System Trust** established in India and are the beneficial owner of the share/shares held in the Company; and our income is eligible for exemption under Schedule VII Table Sl. No. 41 of the Act and being regulated by the provisions of the Indian Trusts Act, 1882; and we are submitting self-attested copy of the PAN card and registration certificate, as applicable.

  □ We are **______________________ (category of the entity)** and are the beneficial owner of the share/shares held in the Company; and are not subject to withholding tax under section 393(5) of the

Income-tax Act, 2025; and we are submitting self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN card.

- 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.
- I/ We further indemnify the Company for any penal consequences arising out of any acts of commission or omission initiated by the Company by relying on my/ our above averment.

Thanking you.

Yours faithfully,

For Name of the shareholder

<<insert signature>>

Authorized Signatory - Name and designation

Note: Kindly strikethrough whichever is not applicable