

[To be provided on Shareholder's Letter head]

Annexure

**DECLARATION FOR PENSION FUNDS/ SOVEREIGN WEALTH FUNDS
/OTHER FUNDS**

(To be declared by non-resident shareholder as prescribed under section 10(23FE) of the Income-tax Act, 1961 for NIL deduction on payment of dividend)

Date: xxxxxxxxxxxx

To

Subject: Declaration regarding fulfillment of prescribed conditions under section 10(23FE) of the Income Tax Act, 1961

We, [.....] do hereby solemnly declare as follows:

- We certify that we are compliant with the conditions as stipulated under provisions of section 10(23FE) of the Income Tax Act, 1961 during the year 2025-26.
- We also certify that we comply with the conditions laid down in Rule 2DB of Income-tax Rules, 1962 *(notified vide Notification No. 67/2020 [F. No. 370142/28/2020-TPL] / GSR 508(E))*. [If applicable]
- We also certify that we comply with the conditions laid down in the notification number XXXX issued by CBDT dated DD-MM-YYYY, for granting exemption to the Pension Fund / Sovereign wealth fund / Other bodies notified under Section 10(23FE) of the Act.

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

Company Seal (if applicable)

Date:

Place:

Address:

Email and Telephone:

Tax identification number (country of residence):