[To be provided on Shareholder's Letter head]

DECLARATION FOR PENSION FUNDS

(To be declared by non-resident shareholder as prescribed under section 11 read with Schedule V (Table: Sl. No. 7) of the Income-tax Act, 2025 for NIL deduction on payment of dividend)

Date: xxxxxxxxxxx

To

……,

Subject: Declaration regarding fulfillment of prescribed conditions under section 11 read with Schedule V (Table: Sl. No. 7) of the Income tax Act, 2025 (IT Act)

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

- We certify that we are compliant with the conditions as stipulated under provisions of *Schedule V (Table: Sl. No. 7)* read with section 11 of the IT Act during the year 2026-27.

- We also certify that we comply with the conditions laid down in Rule 282 of Income-tax Rules, 2026.

- We also certify that we comply with the conditions laid down in the notification number XXXX issued by CBDT dated DD-MM-YYYY under the Income-tax Act, 1961 (now, the Income-tax Act, 2025), for granting exemption to the Pension Fund.

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

Company Seal (if applicable)

Date: ……
Place: ……
Address: ……
Email and Telephone: ……
Tax identification number (country of residence): ……