(On the Letter Head of the (Name of the Non resident shareholder)

Declaration dated _ /_ / 2025

To
AGI Infra Limited
SCO 1-5, Urbana, Jalandhar Heights
Jalandhar, Punjab-144022

- *(Name of the Non-resident shareholder)* is a company/firm/individual *<<strike off what is not applicable>>* registered/incorporated under the laws of_____*(country)*.
- *(Name of the Non-resident shareholder) is a non-resident of India under section 6 of the Income Tax Act, 1961 ("the Act") during the year 1 April 2024 to 31 March 2025.*
- We are a tax resident of _____*(country)* within the meaning of Article 4 of the Government of Republic of India - _____*(country)* Double Taxation Avoidance Agreement ('DTAA'). We hereby furnish a copy of Tax Residency Certificate ('TRC') [dated_____Taxpayer Identification Number: _____] issued by the *<<Relevant tax authority>>* confirming the same.
- We confirm that we are entitled to claim benefits under the Government of Republic of India - _____*(country)* DTAA as modified by the Multilateral Instrument ('MLI[1]'), (wherever applicable) and that all its relevant provisions of the MLI are fulfilled including the "Principal Purpose Test" in order to implement tax treaty related measures to prevent base erosion and profit shifting signed by India and _____*(country)*.
- We hereby further confirm that obtaining the benefit of the DTAA by way of lower withholding tax on dividend, is not one of the principal purposes of the arrangement or transaction that resulted directly or indirectly in that benefit and that the arrangement is not covered under impermissible avoidance arrangement
- Our Indian Permanent Account Number is_____./We do not have a PAN allotted to us by Indian income-tax authorities *<<strike off what is not applicable>>*.
- We do not have and do not foresee to have a taxable presence, fixed base or Permanent Establishment ('PE') in India as defined in Article 5 of the India - (country) DTAA (read with the amendments made by MLI).
- We do not have any business connection (including significant economic presence) in India as per the Indian Income- tax Act, 1961 read with Income-tax Rules, 1962 and do not carry out any

[1] Reference to MLI may be given where respective country has signed MLI

operations in India. *<<strike off what is not applicable>>*

- We confirm that we do not/ will not have our Place of Effective Management in India as per section 6 of the Act during the year 1 April 2024 to 31 March 2025 during the period 1st April 2024 to 31st March 2025.
- As required to claim the benefits of the lower tax rate under the applicable DTAA in relation to the dividend income to be received by me / us from the Company.
- I / We specifically confirm that I /We am/ are the beneficial owner of the above referred equity shares of the Company and the dividend income receivable from the Company in relation to the said shares.
- I/ We further declare that I/ we have the right to use and enjoy the dividend received/ receivable from the above shares and such right is not constrained by any contractual and/ or legal obligation to pass on such dividend to another person.
- Further, our claim for relief under the tax treaty is not restricted by application of Limitation of Benefit clause, if any, thereunder.
- This declaration is valid for the period 1 April 2024 to 31 March 2025.
- The information given above is true to the best of our knowledge and belief and no relevant information has been concealed. In case of change in facts, we will inform AGI Infra Limited at the earliest.
- In the event that any of the conditions above are found to have not been satisfied or there is misrepresentation of facts by *(Name of the shareholder)* and the Indian tax authorities do not allow the benefit under the DTAA as modified by MLI, *(Name of shareholder)* shall indemnify AGI Infra Limited for any additional tax recoverable under the Act, on account of lower withholding of taxes by AGI Infra Limited along with applicable interest and penalties, if any.

Yours faithfully,

For,
(Name of the shareholder)
Name of the Person Signing along with its Designation and Company's Stamp
Place: