

<< on the letter head of the company>>

TO WHOMSOEVER IT MAY CONCERN

With respect to <<transaction>> entered by us to/with the *Anantam Highways Trust*, we, <<remittee entity name>> do hereby confirm that for the tax year ('TY') 2026-27:

1. We are tax resident of <<*country of residence of remittee*>> as per <<*Article no. of relevant tax treaty*>> of the tax treaty entered between India and <<*country of residence of remittee*>> and are eligible to claim treaty benefits.
2. We are liable to tax in <<*country of residence of remittee*>> as per its domestic tax laws.
3. Our place of effective management and control is in <<*country of residence of remittee*>>. Further, the principle purpose of doing business from <<*country of residence of remittee*>> is not tax avoidance and we have adequate commercial substance and business rationale for doing business from <<*country of residence of remittee*>>.
4. We satisfy all the conditions specified in the <<*Article no. of relevant tax treaty*>> of the tax treaty (if any) relating to limitation of benefits/ relief or articles of like nature.
5. We do not have a Permanent Establishment / Fixed base / place of business/Branch in India as defined in <<*Article no. of relevant tax treaty*>> of the tax treaty.

OR

The income derived from the above transactions is not attributable to the Permanent Establishment in India. <<*Choose any one and strike-off the other*>>

6. We do not qualify as a “resident” of India under the terms of section 6 of the Indian Income-tax Act, 2025. We hereby confirm that we do not have a place of effective management during the financial in India and none of the key management and commercial decisions for the conduct of business in substance are made in India.
7. Further, we do not have any business connection in India, as defined under section 9(2)(c) of the Income-tax Act, 2025.
8. We are the beneficial owners of the income received by us for the transactions covered by this declaration.
9. We confirm that the arrangement is not entered into with the principal purpose of obtaining a tax benefit and satisfies all conditions prescribed under the applicable Double Taxation Avoidance Agreement for claiming treaty benefits.
10. We further confirm that the arrangement does not constitute an “impermissible avoidance arrangement” within the meaning of Chapter XI of the Income-tax Act, 2025, relating to the General Anti-Avoidance Rules (“GAAR”), and accordingly, the provisions of GAAR are not attracted.

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Yours sincerely,

<<Name and designation of the person signing>>

<<Name of the company>>