

[To be provided on Shareholder's Letter head]

Annexure 5

DECLARATION FOR SOVEREIGN WEALTH FUNDS

(To be declared by non-resident shareholder as prescribed under Schedule V to Section 11 of the Income-tax Act, 2025 for NIL deduction on payment of dividend)

Date: xxxxxxxxxx

To

(Name of Company) _____,

Subject: Declaration regarding fulfillment of prescribed conditions under Schedule V to Section 11 of the Income tax Act, 2025

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

- We certify that we are compliant with the conditions as stipulated under Schedule V to Section 11 of the Act during the tax year 2026-27.
- We also certify that we comply with the conditions laid down in the Circular number 03/2026 issued by CBDT dated 30-03-2026, for granting exemption to the established Sovereign Wealth Fund.

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

Company Seal (if applicable)

Date:

Place:

Address:

Email and Telephone:

Tax identification number (country of residence):