

**Date:**

**To,**

IRM Energy Limited  
4<sup>TH</sup> Floor, 8<sup>th</sup> Block, Magnet corporate park,  
Near sola bridge, S.G Highway,  
Thaltej, Ahmedabad – 380054.

**Name of Shareholder** :  
Folio Number / DP ID/ Client ID :  
**Permanent Account Number (PAN)** :  
(issued by Indian Income Tax Authority)  
**Tax Residency Certificate Number** :  
(of country of Residence)

**Self-declaration for claiming treaty benefit w.r.t Dividend paid by IRM Energy Limited in F.Y. 2024-25**

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

- a. I am / We are tax resident of **[Country of Residence of shareholder]** as per the provisions of the Double Taxation Avoidance Agreement (DTAA) entered into between India and the **[Country of Residence of Shareholder]**. We hereby furnish a copy of Tax Residency Certificate ('TRC') [dated \_\_\_\_\_, Taxpayer Identification Number: \_\_\_\_] issued by the [ ..... Insert name of relevant tax authority] confirming the same and duly electronically filed self-declaration in Form 10F for FY 2024-25 (as required by notification 03/2022 dated 16-07-2022 r.w. CBDT communication dated 28-03-23).
- b. I am / We are Non-Resident of India as per Tax Laws of India.
- c. I am/ we are the beneficial owner of **[No of Shares]** shares held in IRM Energy Limited and also any income receivable from such investments.
- d. Declaration under Multilateral Instrument (MLI) **(Strike out relevant para if not applicable)**
  - Article 7(1) - Principal Purpose Test (PPT)  
I/We hereby declare that the investments made by me/us in the Shares of IRM Energy Limited are not arranged in a manner which results in obtaining a tax benefit, whether directly or indirectly, as one of its principal purposes. The tax benefit, if any, derived from such investments would be in accordance with the object and purpose of the relevant provisions of the Double Taxation Avoidance Agreement between India and **[Country of Residence of Shareholder]**.
  - Article 7(8) - Simplified Limitation of Benefits Test (SLOB)  
I, being an individual, am a qualified person pursuant to Article 9(a) of the Multilateral Instrument.  
Or  
We hereby declare that we are a qualified person as defined through paragraphs 9 to 13 to Article 7 of the Multilateral Instrument. The specific paragraph under which I/we am/are a qualified person is paragraph [9(b) / (c) / (d) / (e); 10; 11; or 12]
  - Article 8 – Period of holding of Investment.  
I am / we are the beneficial owner of the investments made by me/us in the Shares of IRM Energy Limited for an uninterrupted period of **365** days prior to and including the date of payment of the dividends.

- e. My / Our Indian Permanent Account Number is.....(**Copy of PAN Card attached**). I /We do not have a PAN allotted to us by Indian Income Tax Authorities (**Strike off what is not applicable**).
- f. I / We do not have and do not foresee to have a fixed base, Permanent Establishment ('PE') or Deemed PE in India as per the provisions of the Double Taxation Avoidance Agreement (DTAA) entered into between India and the **[Country of Residence of Shareholder]** (read with the amendments made by MLI).
- g. I / We do not have any business connection in India as per the Indian Income-tax Act, 1961 and do not carry out any operations in India. (**Strike out if not applicable**)
- h. As per new Rule 11UD in Income-tax Rules, 1962, I / We, ..... **[Name of party]** hereby certify that the aggregate of payments arising from transactions in respect of any goods, services or property carried out by us in India including provision of download of data or software in India, during the previous year does not exceed Rs. 2 crores and the number of users with whom systematic and continuous business activities are solicited or who are engaged in interaction does not exceed 3 lakhs.
- i. Further, we confirm that any loss / tax cost arising to Indian clients / charterer due to denial of Treaty benefit to ..... **[name of payee]** will be borne by ..... **[name of payee]**
- j. The above declaration is valid for the period 01-04-2024 to 31-03-2025.
- k. I/We undertake to intimate IRM Energy Limited immediately in case of any alteration in the aforesaid declaration including change in tax residential status, etc.

I/We hereby confirm that the declarations made above are complete, true & bona fide. The same will be binding on me/us. This declaration is issued to the company to enable them to decide upon the withholding tax applicable on dividend income receivable by me/us. I/ we further agree to indemnify IRM Energy Limited for any tax liability (including but not limited to interest, penalty, or fees) if any under the Income Tax Act, 1961, arising in future on account short/ non-deduction of tax at source based on the above information furnished by me/us. Also, I/ We undertake to provide IRM Energy Limited, on demand, copies of tax returns filed in India, evidence of the tax paid, evidence of overall TDS/ TCS in this case, etc.

**For, [Name of Shareholder]**

**Authorized Signatory**

Date:

Place:

Email ID:

**Attachments:**

1. Dully attested copy of Tax Residency Certificate for FY 2024-25
2. Electronically filed Form 10F on the income tax portal as per the provisions of Income Tax Act, 1961
3. Dully attested copy of PAN Card (If Available)