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

(To be declared by non-resident shareholder for declaring existence/ non-existence of PE in India and availing the benefits of lower tax deduction under Section 159 of the Indian Income Tax Act, 2025 ('IT Act') read with the provisions of the Tax Treaty with India and the Multilateral Instrument

---

Declaration dated _ /_ / 2026

To,

Dear Sir/Madam,

Re: Declaration for claiming the tax treaty benefits for the Tax Year 2026-27 (ending on March 31, 2027).

- *(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, 2025 ("the Act") during the year 1 April 2026 to 31 March 2027.*

- 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*>> along with an acknowledged copy of e-Form 41 duly filled and signed for the period April 2026-March 2027 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 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

- I/We confirm that I/We have not entered into an impermissible avoidance arrangement i.e. an arrangement, the main purpose or one of the main purposes of which is to obtain a tax benefit and it (a)creates rights, or obligations, which are not ordinarily created bet-ween persons dealing at arm's length (b) results, directly or indirectly, in the misuse, or abuse, of the provisions of this Act (c) lacks commercial

---

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

substance or is deemed to lack commercial substance under section 180, in whole or in part; or (d) is entered into, or carried out, by means, or in a manner, which are not ordinarily employed for bona fide purposes.

- 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).

  OR

  *I / We have a taxable presence/ fixed base / permanent establishment and the dividend income receivable by me / us from investment in the shares of Company is not attributable / effectively connected to such PE / fixed base in India.

- Further, I / We do not have a Business Connection in India according to the provision of section 9(2) of the IT Act and the amounts paid/payable to us, in any case, are not attributable to business operations, if any, carried out in India. [applicable in case DTAA benefits are not available]

- 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 2026 to 31 March 2027

- - I / We are the beneficial owner of the investments made by me/us in the shares of Company and also any income receivable from such investments, for a period of less than 365 days

  OR

- * I / We are the beneficial owner of the investments made by me/us in the shares of Company and also any income receivable from such investments, for an uninterrupted period of 365 days or more including the date of payment of the dividends.

  OR

- * I / We are the beneficial owner of the investments made by me/us in the shares of Company and also any income receivable from such investments, for a period of more than '…..'days [required period of days under the relevant DTAA].

- 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.

- 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 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 2026 to 31 March 2027.

- 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 Fortis Healthcare 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 Fortis Healthcare Limited for any additional tax recoverable under the Act, on account of lower withholding of taxes by Fortis Healthcare 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: