*[To be provided on Shareholder’s Letter head]*

***Annexure 10***

DECLARATION FOR PENSION FUNDS

*(To be declared by non-resident shareholder as prescribed under section 10(23FE) of the Income- tax Act, 1961 for NIL deduction on payment of dividend)*

Date: xxxxxxxxxxx

To

GAIL (India) Limited

Subject: Declaration regarding fulfillment of prescribed conditions under section 10(23FE) of the Income tax Act, 1961

We, [ ] do hereby solemnly declare as follows:

* We certify that we are compliant with the conditions as stipulated under provisions of section 10(23FE) of the Act during the year 2023-24.
* We also certify that we comply with the conditions laid down in Rule 2DB of Income-tax Rules, 1962 *(notified vide Notification No. 67/2020 [F. No. 370142/28/2020-TPL] / GSR 508(E))*.
* We also certify that we comply with the conditions laid down in the notification number XXXX issued by CBDT dated DD-MM-YYYY, for granting exemption to the Pension Fund.

(Name, designation & signature of Non-resident Shareholder) Company Seal (if applicable)

Date: ………………

Place: ………………….

Address: ………………….

Email and Telephone: ………………..

Tax identification number (country of residence): ……………….