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

***Annexure 10***

DECLARATION FOR WHOLLY OWNED SUBSIDIARY OF ABU DHABI INVESTMENT AUTHORITY

*(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

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

* We are resident of United Arab Emirates (UAE) and are a wholly owned subsidiary of Abu Dhabi Investment Authority.
* We also certify that the investment made by us is directly / indirectly out of the funds owned by the Government of UAE.
* 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.

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

Date: ………………

Place: ………………….

Address: ………………….

Email and Telephone: ………………..

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