

On the letterhead of the Non-Resident

TO WHOMSOEVER IT MAY CONCERN*

To
Jupiter Life Line Hospitals Limited
1004, 10th floor, '360 Degree Business Park',
LBS Marg, Mulund (W), Mumbai - 400 080

Subject: Declaration of No Permanent Establishment and eligibility to claim benefits under the India - <<Name of Country>> Double Taxation Avoidance Agreement read with MLI.

In order to enable the Indian payer, Jupiter Life Line Hospitals Limited, to comply with the withholding tax obligations in India, under the provisions of Indian Income-tax Act, 2025 for the tax year **2026-2027**, we hereby confirm as under:

1. We are tax resident of _____ <<Name of the Country>> in terms of Article _____ <<Relevant Article No.>> of the Double Tax Avoidance Agreement ("DTAA") between India and ___ <<Name of the Country>>. The place of assessment of our world-wide income is ___ <<Name of the Country>>. We hereby confirm that we are not a dual resident entity;
2. Our Tax Identification Number (TIN), issued by the Federal Revenue Authorities of the _____ <<Name of the Country>> is _____;
3. We confirm that we are the beneficial owner of the Dividend payable to us by Jupiter Life Line Hospitals Limited and we are not contractually or legally obligated to pass on the said income to any other person;
4. We do not have a Permanent Establishment ("PE") or a Fixed Place of Profession ("FPP") in India in terms of Article <<Relevant Article No.>> of the DTAA. Further, we hereby undertake and agree to inform GESCO if we set up a PE or FPP in India in terms of the said Article <<Relevant Article No.>> during the tax year under consideration;

OR

We do have a PE or a FPP in India in terms of Article ___ <<Relevant Article No.>> of the said DTAA. However, the income under consideration is not attributable to our PE / FPP in India;

5. All amounts, to which we are beneficiary, shall be remitted to _____ <<Name of the Country>>;
6. We confirm that the Limitation of Benefits (LOB) clause, if any, in the DTAA between India and _____ <<Country of Residence of the payee>> have been met (Applicable in cases where the relevant DTAA has a LOB clause and the relevant DTAA has not been amended by MLI);
7. We confirm that the Principal purpose of the arrangement or transaction under consideration i.e., earning of Dividend / Interest / Royalty / Fees for Technical Services / Capital Gains was not to take, directly or indirectly any advantage / benefits of the India _____ <<Name of the country>> Tax Treaty as specified under Article 7 of the Multilateral Convention to implement

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tax treaty related measures to prevent base erosion and profit shifting (“Multilateral Instrument”) (Applicable only if the Treaty between India and _____ (Country of Residence of the payee) has been amended by the Multilateral Instrument);

8. In case of dividend on shares of Jupiter Life Line Hospitals Limited held by us, we confirm we are eligible for the benefit of the said DTAA between India and _____ <<Country of Residence of the payee>> as we have held that shares for more than 365 days (This condition is applicable to DTAA between India and certain countries such as Slovak Republic, Slovenia, Serbia, etc.);
9. All the key management and commercial decisions which are necessary for conduct of our activities are in substance made by the Board of directors of the company in _____ <<Name of the country>>. All the Board meetings of our company are held and chaired in _____ <<Name of the country>>.

We hereby certify that declarations made above are true and bona fide. In case of any change in the declaration on any of the above aspects, we undertake to promptly intimate the Company of the said event.

We also undertake to provide all additional documents / information, as may be prescribed / required by the Indian Revenue authorities, in order to substantiate any of the above aspects.

We further agree to indemnify, defend and hold good Company from any liability (including towards tax, interest and penalty) that may arise, or may be asserted against the Company with respect to the availability of treaty benefits (including under the MLI).

For _____ (Name of the Foreign Party)

Authorised Signatory

Date:

* Please bear in mind the following points while filling up the above declaration

- ✓ Please cancel / delete whatever is not applicable.
- ✓ Please cancel / delete items which are stated in bracket and in red, as these are meant for guidance while filling up the form.