

<<to be executed on letterhead of the unitholder>>

Appendix – 4

Declaration by a Corporation established by or under a Central Act which is, under any law fortime being in force, exempt from income-tax on its income under the Income-tax Act, 1961 ('the Act')

Date: _____

TO WHOMSOEVER IT MAY CONCERN

Dear Sir,

Sub: Declaration with regards to income.

For the purpose of determining withholding tax liability the Act, we hereby certify as follows:

Nature of information	Details
Name of the Unitholder	
Status	Corporation established by or under a Central Act
Contact number	
Permanent Account Number ('PAN')	
The notification number in which the Corporation stablished by or under a Central Act is notified to be exempt under the Act	

Further, we also declare that <<Name of the Unitholder>> is the beneficial owner of the given income and is eligible for exemption under the Income-tax Act, 1961 and therefore eligible for exemption from withholding taxes as per section 196 of the Act for the Financial Year ('FY') 2024-25.

In this regard, we have enclosed a certificate of registration of relevant regulatory authorities. <<Please provide registration certificate>>

In this connection, we also certify that the above made declarations applies to all DP ID & client ID linked with the PAN <<PAN of the Unitholder>>.

We hereby certify that this declaration should be considered for all subsequent distributions by Bharat Highways InvIT for the relevant financial year.

We hereby undertake that in case of any change in details provided in this declaration, it shall be our responsibility to intimate the change(s) to Bharat Highways InvIT and provide an updated declaration for the relevant financial year.

For and on behalf of <<Name of the Unitholder>>

Authorised Signatory

Name: _____

Designation: _____

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Declaration/ Verification

I/Wedo hereby declare that to the best of my/our knowledge and belief what is stated above is correct, complete and is truly stated.

I/We authorize you to withhold taxes at the applicable rates based on the declaration provided. I/We hereby also certify that this declaration should be considered for all subsequent distributions by Bharat Highways InvIT for the relevant financial year.

I/We acknowledge that in case of shortfall in deduction of taxes on account of this declaration, I/We indemnify Bharat Highways InvIT for any tax, interest or penalty arising out of short deduction. I/We confirm that we would pay such additional tax, interest or penalty to Bharat Highways InvIT.

I/We acknowledge that in case any excess taxes are deducted based on this declaration, taxes withheld and paid to the credit of the Central Government will not be refunded or adjusted by Bharat Highways InvIT.

I/We hereby undertake that in case of any change in details provided in this declaration, it shall be my/our responsibility to *suo moto* intimate the change(s) to Bharat Highways InvIT and provide an updated declaration for the relevant financial year.

For and on behalf of <<Name of the Unitholder>>

Authorised Signatory

Place: _____

Name: _____

Date: _____

Designation: _____