

(On letterhead of the Recipient of Income)

**No Permanent Establishment Declaration**

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(Address)

Date

Dear Sir,

In the context of enabling Hinduja Global Solution Ltd, to comply with its withholding tax obligations, under the provisions of Indian Income-tax Act, 1961, if any, we hereby confirm as under:

- We qualify as a tax resident of Mauritius and our Place of Effective Management is situated in Mauritius in terms of Article 4 of the Double Tax Avoidance Agreement between India and Mauritius (“DTAA”) and do not qualify as a 'resident' of India under section 6 of the Indian Income-tax Act, 1961
- Our Tax Identification Number is \_\_\_\_\_ (In case no such number, then, a unique number on the basis of which the person is identified by the Government of the country or the specified territory).
- The place of world assessment of our income is in Mauritius.
- We further confirm that we are also eligible to be governed by the provisions of the DTAA in respect of the income derived under the Agreement from India.
- We do not have any office or other fixed place of business in India as envisaged in Article 5(1) and 5(2) of the DTAA.
- We do not have a Permanent Establishment in India in terms of Article 5 of the DTAA and the amounts paid/payable to us in terms of the Agreement, in any case, are not attributable to a 'PE', if any, which may have got constituted otherwise.
- We do not/do not have a Permanent Account Number in India.

We hereby certify that the declarations made above are true and bonafide. In case in future, a business connection is constituted in India or operations are undertaken by us or by another person on our behalf in India either on account of the aforesaid Agreement or otherwise, during the subsistence of the Agreement, we undertake to promptly intimate you of the said event.

**(Signature)**