

Date:

To
Skipper Limited
3A, Loudon Street,
Kolkata – 700017
West Bengal

Subject: Declaration regarding Tax Residency and Beneficial Ownership of shares for availment of tax treaty benefits in relation to receipt of dividend income

Ref: PAN – [Mention PAN of Shareholder](#)

Folio Number / DP ID/ Client ID – [Mention all the account details](#)

With reference to the captioned subject, and in relation to the appropriate withholding of taxes on the Dividend payable to me / us by **SKIPPER LIMITED** (the Company), I / We hereby declare as under:

1. I / We, [Full name of the shareholder](#) _____, holding share/shares of the Company as on the record date, hereby declare that I am /we are tax resident of [country name](#) _____ as per [Article](#) _____ of the Double Taxation Avoidance Agreement (DTAA) for the period April 2025-March 2026 (Indian Fiscal Year) as per tax treaty between India and [country name](#) _____ (hereinafter referred to as 'said tax treaty') and do not qualify as a 'resident' of India under section 6 of the Indian Income-tax Act, 1961 ('the Act').
2. I / We hereby declare that, I am /we are the beneficial owner of the share/shares held in the Company as well as the dividend arising from such shareholding; and I/ we have the right to use and enjoy the dividend received/ receivable from the above shares and such right is not constrained by any contractual and/ or legal obligation to pass on such dividend to another person.
3. I/We confirm that I/We are entitled to claim the benefits under the Treaty as modified by the multilateral convention to implement tax treaty related measures to prevent base erosion and profit shifting (MLI) including but not limited to the Principal Purpose Test (PPT), Limitation of Benefit clause (LOB), Simplified Limitation on Benefits Provision (SLOB), period of holding of shares, other conditions, as applicable. I/ We further confirm that we are eligible to claim relief under the said DTAA in terms of section 90(2) r.w.s. 90(4) of the Income -tax Act, 1961.
4. I/ We confirm that my affairs / affairs were not arranged such that the main purpose or the principal purpose thereof was to obtain tax benefits available under the applicable tax treaty.
5. I/We hereby furnish a copy of valid Tax Residency Certificate [dated](#) _____ having Tax Identification [number](#) _____ issued [by](#) _____ along with a copy of electronically filed Form 10F duly filled and signed for the period April 2025-March 2026.
6. I/We further declare that I/we do not have and will not have a Permanent Establishment ('PE')/ fixed base/ taxable presence/ business connection/ significant economic presence in India in terms of [Article](#) _____ of the DTAA and the amount paid/ payable to us, in any case, shall not be attributable to any 'PE,' any taxable presence or fixed base in India as per the said tax treaty during the period April 2025– March 2026.
7. We confirm that active business of _____ ([Company Name](#)) is outside India and we do not constitute Place of Effective Management ('POEM') in India. Further, we confirm that more

than 50% of total assets, employees of the company and payroll expense attributable to the employees is situated/ incurred outside India.

8. I/ We confirm that I/ We have not entered into an impermissible avoidance arrangement i.e., an arrangement, the main purpose or one of the main purposes of which is to obtain a tax benefit and it (a) creates rights, or obligations, which are not ordinarily created between persons dealing at arm's length (b) results, directly or indirectly, in the misuse, or abuse, of the provisions of the Act (c) lacks commercial substance or is deemed to lack commercial substance under section 97 of the Act, in whole or in part; or (d) is entered into, or carried out, by means, or in a manner, which are not ordinarily employed for bona fide purposes.
9. I/ We further indemnify the Company for any penal consequences arising out of any acts of commission or omission initiated by the Company by relying on my/ our above averment.
10. I/We hereby confirm that the above declaration should be considered to be applicable for all the shares held in the Company under PAN/ accounts declared in the form.

The shareholders are required to provide a Declaration strictly as per the specified format given above, failing which the Company reserves the right to deny the Treaty benefits.

Thanking you.

Yours faithfully,

For **Name of the shareholder**

<<insert signature>>

Authorized Signatory - **Name and designation**

Contact address: _____ [Please insert]

Email address: _____ [Please insert]

Contact Number: _____ [Please insert]

Tax Identification Number _____ [Please insert]

Note: Kindly strikethrough whichever is not applicable