

TO WHOM IT MAY CONCERN

This is to confirm the following:

1. That I, _____ <<name of the SDS holder>> am a resident of Singapore and having address at _____.
2. I confirm that I am a 'person' as covered under Article 3 of the Double Taxation Avoidance Agreement entered between India and Singapore ('the India-Singapore Tax Treaty').
3. I confirm that I am a resident of Singapore as per the income tax laws of Singapore as well as within the meaning of Article 4 of the India-Singapore Tax treaty. My Tax Identification Number issued by the Inland Revenue Authority of Singapore ('IRAS') is _____. A copy of Certificate of Residence ('COR') issued by the IRAS dated _____ and valid from _____ to _____ has been attached herewith.
4. I am not having any Permanent Establishment or liaison office in India as contemplated under Article 5 of the India-Singapore Tax Treaty. Further, I do not have any business connection in India as contemplated under section 9 of the Indian Income Tax Act, 1961. I further confirm that I neither have nor foresee to have a Permanent Establishment in India during the period 2021-22, as per the provisions of the India-Singapore Tax Treaty.
5. I am currently holding _____ <<No. of SDS>> Singapore Depository Shares ('SDS') of Meghmani Organics Limited, listed on the Singapore Stock Exchange ('SGX-ST'), since _____ <<date of acquisition>>. Said SDS are accounted by me as investments in the financial statements/books of accounts.
6. I hereby confirm that I am eligible to claim treaty benefits as per the Double Taxation Avoidance Agreement entered into between India and Singapore ('the covered tax agreement' or 'CTA') as modified by the Multilateral Instrument ('MLI') and that all the relevant provisions of the Covered Tax Agreement including "Principal Purpose Test" or/and the "Limitation on Benefit Test ("Simplified or Limited") or/and "Any other anti-conduit rule" as the case may be are satisfied.
7. I further confirm that principal purpose behind making investment in the above mentioned SDS was not to obtain illegitimate benefit under Double Taxation Avoidance Agreement entered into between India and Singapore.
8. That the payment that will be remitted to me pursuant to delisting of the SDS from the Singapore Stock Exchange is towards consideration for the delisting of SDS and I am the beneficiary/beneficial owners of the said payment/income.
9. I do not have Permanent Account Number ('PAN') obtained from Indian Income Tax Authorities. <<Mention PAN if obtained>>
10. I have been informed that Section 90(5) of the Income-tax Act, 1961 (Act) (introduced by the Finance Act, 2013) provides that an assessee to whom a Double Taxation Avoidance Agreement applies shall provide such other documents and information, as may be prescribed. I understand that where the required information is not explicitly mentioned in the COR, I shall be required to furnish a self-declaration in Form No 10F and keep and maintain such documents as are necessary to substantiate the information provided.

Given that the COR issued to me does not contain all the information as required, Form No 10F is attached herewith and I confirm that I shall keep and maintain such documents as are necessary to substantiate the information provided.

I understand that DBS Nominees (Private) Limited and DBS Bank India Limited will rely on this declaration while making payment of applicable taxes and payment to me. In case, the tax/revenue or other authorities in India alleges/found/conclude that any of information provided in declaration as untrue or inaccurate or misleading in any respect, I agree to indemnify DBS Nominees (Private) Limited and DBS Bank India Limited harmless from any and all claims, demands, liabilities arising out of the findings of the tax authorities and, costs/expenses etc (including reasonable Consultant/Lawyer' fees and costs) arising therefrom.

For

Authorised Signatory

TO WHOM IT MAY CONCERN

This is to confirm the following:

1. That we are a Company/LLC/Partnership Firm <<Strike out whichever is not applicable>> incorporated in Singapore and having registered office at _____. Our registration number is _____.
2. We confirm that we are a 'person' as covered under Article 3 of the Double Taxation Avoidance Agreement entered between India and Singapore ('the India-Singapore Tax Treaty').
3. We confirm that we are a resident of Singapore as per the income tax laws of Singapore as well as within the meaning of Article 4 of the India-Singapore Tax treaty. The Tax Identification Number of the Company issued by the Inland Revenue Authority of Singapore ('IRAS') is _____. A copy of our Certificate of Residence ('COR') issued by the IRAS dated _____ and valid from _____ to _____ has been attached herewith.
4. We are not having any Permanent Establishment or liasion office in India as contemplated under Article 5 of the India-Singapore Tax Treaty. Further, we do not have any business connection in India as contemplated under section 9 of the Indian Income Tax Act, 1961. We further confirm that we neither have nor foresee to have a Permanent Establishment in India during the period 2021-22, as per the provisions of the India-Singapore Tax Treaty.
5. We are currently holding _____ <<No. of SDS>> Singapore Depository Shares ('SDS') of Meghmani Organics Limited, listed on the Singapore Stock Exchange ('SGX-ST'), since _____ <<date of acquisition>>. Said SDS are accounted by us as investments in the financial statements/books of accounts.
6. We do not have Place of Effective Management in India during and do not intend to have Place of Effective Management in India.
7. We hereby confirm that we are eligible to claim treaty benefits as per the Double Taxation Avoidance Agreement entered into between India and Singapore ('the covered tax agreement' or 'CTA') as modified by the Multilateral Instrument ('MLI') and that all the relevant provisions of the Covered Tax Agreement including "Principal Purpose Test" or/and the "Limitation on Benefit Test ("Simplified or Limited") or/and "Any other anti-conduit rule" as the case may be are satisfied.
8. We further confirm that principal purpose behind making investment in the above mentioned SDS was not to obtain illegitimate benefit under Double Taxation Avoidance Agreement entered into between India and Singapore.
9. That the payment that will be remitted to us pursuant to delisting of the SDS from the Singapore Stock Exchange is towards consideration for the delisting of SDS and we are the beneficiary/beneficial owners of the said payment/income.
10. We do not have Permanent Account Number ('PAN') obtained from Indian Income Tax Authorities. <<Mention PAN if obtained>>

11. We have been informed that Section 90(5) of the Income-tax Act, 1961 (Act) (introduced by the Finance Act, 2013) provides that an assessee to whom a Double Taxation Avoidance Agreement applies shall provide such other documents and information, as may be prescribed. We understand that where the required information is not explicitly mentioned in the COR, we shall be required to furnish a self-declaration in Form No 10F and keep and maintain such documents as are necessary to substantiate the information provided.

Given that the COR issued to us does not contain all the information as required, Form No 10F is attached herewith and we confirm that we shall keep and maintain such documents as are necessary to substantiate the information provided.

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For

Authorised Signatory
(Please affix Company's stamp)