

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

Appendix – 1

Declaration by Mutual Fund Unitholder eligible for exemption under Section 10(23D) of 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	Mutual Fund ('MF')
Contact number	
Permanent Account Number ('PAN')	
The notification number and date wherein the MF is notified to be exempt under Section 10(23D) of the Act	
MF SEBI Registration number (if the MF is registered with SEBI) or If the MF is set up by public sector bank/ public financial institution ('PFI')/ authorized by RBI	

Further, we also declare that <<Name of the Unitholder>> is the beneficial owner of the given income and is eligible for exemption under Section 10(23D) of the Act and therefore eligible for exemption from withholding taxes as per section 196 of the Act for the Financial Year ('FY') 2025-26.

In this regard, we have enclosed a self-certified certificate of registration of MF with SEBI/ a certificate indicating MF is set up by public sector bank / PFI / authorized by RBI being notified by Central Government, as the case may be. <<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 Indus Infra Trust 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 Indus Infra Trust 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/We do 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 Indus Infra Trust 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 Indus Infra Trust 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 Indus Infra Trust.

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 Indus Infra Trust.

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 Indus Infra Trust 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: _____