

<on the letterhead of the entity>

Annexure 10

**DECLARATION FOR WHOLLY OWNED SUBSIDIARY OF ABU DHABI INVESTMENT
AUTHORITY**

*(To be declared by non-resident shareholder as prescribed under Schedule V of the
Income-tax Act, 2025 for NIL deduction on payment of dividend)*

Date: / / 2026

To

HEG Limited

Bhilwara Towers, A-12, Sector – 1,

Noida – 201 301 (U.P.)

E-mail: heg.investor@lnjbhilwara.com

**Subject: Declaration regarding fulfilment of prescribed conditions under Schedule V
of the Income tax Act, 2025**

I / We, [] do hereby solemnly declare as follows:

1. We are resident of United Arab Emirates (UAE) and are a wholly owned subsidiary of Abu Dhabi Investment Authority.
2. We also certify that the investment made by us is directly / indirectly out of the funds owned by the Government of UAE.
3. We certify that we are compliant with the conditions as stipulated under Schedule V of the Act during the Tax year 2026-27.

(Name, designation & signature of the non resident shareholder)

Company Seal (if applicable)

Date:

Place:

Address:

Email and Telephone:

PAN/Tax identification number (country of residence):

Notes:

1. *Delete whichever is not applicable.