

18 April 2024

We, SpeedCurve Limited, resident in New Zealand, having our corporate address at **36** Valley Road, Titirangi, Auckland 0604, New Zealand, hereby declare that.

- That we are tax resident in New Zealand as per Article 4 of the Double Taxation Avoidance Agreement ("DTAA") entered into between India and New Zealand are liable to tax in New Zealand. Our taxpayer Identification no is 112-337-156. A copy of our certificate of New Zealand tax residency issued by the Office of the Revenue Commissioners is enclosed.
- We do not currently have a fixed base or permanent establishment in India as contemplated under Article 5 of the Convention between the Government of the Republic of India and the Government of New Zealand for the avoidance of double taxation and the prevention of the fiscal evasion with respect to taxes on income.
- Further, for the removal of doubts, it is hereby declared that SpeedCurve Limited does not carry out any business activity in India, through a person(s) who acting on behalf of the Company:
 - has and habitually exercises in India, an authority to conclude contracts;
 - has no such authority, but habitually maintains in India a stock of goods and merchandise from which he regularly delivers goods or merchandise; and
 - habitually secures orders in India, mainly or wholly for the Company or other non-residents controlling, controlled by, or subject to the same common control as the company.
 - Our services provided, pursuant to our terms & conditions, are provided entirely from outside India.
- We are beneficial owners of the fees to be received by us.

Mark Zeman

Founder