



Asia Pacific Network Information Centre
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Date: 1 May 2024

TO WHOM IT MAY CONCERN

APNIC Pty Ltd ("**APNIC**") hereby confirms and declares that:

- APNIC is a tax resident of Australia under Article 4 of the Double Tax Avoidance Agreement between India and Australia ("**Tax Treaty**") dated 30 December 1991, and APNIC is not a 'resident' of India under section 6 of the Income-Tax Act, 1961 of India.
- APNIC does not have a Permanent Establishment (PE) in India under the provisions of Article 5 of the Tax Treaty.
- APNIC is eligible to invoke the provisions of the Tax Treaty in respect of any income derived from India pursuant to the provisions of Article 7 of the Tax Treaty.

Yours faithfully,

A handwritten signature in black ink, appearing to read "N. Harvey".

Nathan Harvey
Finance Director
APNIC PTY LTD