

**Letter in case a Foreign Company does not have a Permanent Establishment (“PE”) and
place of effective management in India
(Company’s letter head)**

Date: _____

To
The Company Secretary,
Alldigi Tech Limited

Folio No./ Demat Account No.: _____

This is to confirm that

1. <insert company’s name>, is a body corporate incorporated and registered in <Name of the country> under the laws of <mention Name of the country>.
2. We, << Name of the shareholder >> confirm that we are a tax resident of <<Insert country>> and are eligible to claim benefits of the India - << Insert country>> Double Tax Avoidance Agreement (DTAA), read with the provisions laid down in Multilateral Instrument (MLI), wherever applicable.
3. Our Tax Identification Number issued by <Name of the authority> is <mention number>
4. We do not qualify as a ‘resident’ of India under section 6 of the Indian Income-tax Act, 1961 (“Act”) for the period April 1, 2025 to March 31, 2026;
5. We do not have a place of effective management in India as per section 6(3) of the Act for the period April 1, 2025 to March 31, 2026
6. We do not have any office or other fixed place of business in India as envisaged in Article _____ (mention relevant article no of the applicable Tax Treaty) of Double Taxation Avoidance Agreement (“Tax Treaty”) for the period April 1, 2025 to March 31, 2026;
7. We declare that, if the Tax Residency Certificate does not specifically provide the year for which I / We are tax resident of _____ (name of the country), then the declaration provided by me / us in Form 10F can be considered as the period for which I / We are tax resident of _____ (name of the country).
8. We do not have any dependent agent performing activities in India as envisaged in Article _____ (mention relevant article no of the applicable Tax Treaty) of Tax Treaty which may constitute a dependent agency Permanent Establishment for us in India in terms thereof for the period April 1, 2025 to March 31, 2026;
9. We, <<Name of the shareholder >> are the beneficial owner of the shares allotted in above folio no. as well as of the dividend arising from such shareholding.
10. I/ We further declare that I/ we have the right to use and enjoy the dividend received/receivable from the above shares and such right is not constrained by any contractual and/ or legal obligation to pass on such dividend to another person.

11. We either do not have a Permanent Establishment (P.E.) in India or Dividend income earned by us is not attributable/effectively connected to our P.E. in India as defined under the Income Tax Act, 1961 and DTAA between India and <Name of Country> read with the provisions laid down in Multilateral Instruments (MLI), wherever applicable, during the financial year <<<Year>>>. We further confirm that we do not have any business connection in India as per provisions of Income Tax Act 1961. In the event of we having a P.E. in India or Dividend income is attributable/effectively connected to such P.E., we acknowledge our obligation to inform you forthwith with necessary details.

We further indemnify Alldigi Tech Limited ("the Company") for any penal consequences arising out of any acts of commission or omission initiated by the Company by relying on our above averment.

Thanking you,
Yours Sincerely,
For <Company's Name>

<<insert signature>>

Name: <insert authorised person name>
<Insert designation>

Date: _____

To
The Company Secretary
Alldigi Tech Limited

Folio No./ Demat Account No.: _____

1. I, << Name of the shareholder >> confirm that I am a tax resident of <<Insert country>> and eligible to claim benefits of the India - << Insert country>> Double Tax Avoidance Agreement (DTAA), read with the provisions laid down in Multilateral Instrument (MLI), wherever applicable.
2. My Tax Identification Number issued by the <Name of the authority> is <mention number>
3. I am the beneficial owner of the shares allotted in above folio no. as well as of the dividend arising from such shareholding.
4. I further declare that I have the right to use and enjoy the dividend received/receivable from the above shares and such right is not constrained by any contractual and/ or legal obligation to pass on such dividend to another person.
5. I do not have a Permanent Establishment (P.E.) or any fixed base in India as defined under the Income Tax Act, 1961 and DTAA between India and <Name of Country> read with the provisions laid down in Multilateral Instruments (MLI), wherever applicable, during the financial year <<<Year>>>. In the event of I would have a P.E. or a fixed base in India, I acknowledge my obligation to inform you forthwith with necessary details.
6. I further indemnify Alldigi Tech Limited ("the Company") for any penal consequences arising out of any acts of commission or omission initiated by the Company by relying on my above averment.

Thanking you,

Yours Sincerely,

Name: