

Asia Pacific Network Information Centre APNIC Pty Ltd ABN: 42 081 528 010

> 6 Cordelia Street PO Box 3646 South Brisbane OLD 4101 AUSTRALIA

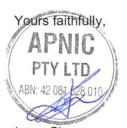
URL www.apnic.net Enquiries helpdesk@apnic.net Accounts billing@apnic.net Phone +61 7 3858 3100 Fax +61 7 3858 3199

Date: 12 June 2019

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.



Irene Chan Financial Controller