



Asia Pacific Internet Association Pty Ltd

17th January 2018

To Whom It May Concern:

Asia Pacific Internet Association Pty Ltd hereby confirms and declares that:

- Asia Pacific Internet Association Pty Ltd is a tax resident of Australia under Article 4 of the Double Tax Avoidance Agreement between India and Australia (“Tax Treaty”) dated 30th December 1991, and Asia Pacific Internet Association Pty Ltd is not a “resident” of India under section 6 of the Income Tax Act, 1961, of India.
- Asia Pacific Internet Association Pty Ltd does not have Permanent Establishment (PE) in India under the provisions of Article 5 of the Tax Treaty.
- Asia Pacific Internet Association Pty Ltd 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 "Philip Smith", written in a cursive style.

Philip Smith
Director