

Travel Food Services Limited  
Block-A South Wing 1<sup>st</sup> Floor,  
Shiv Sagar Estate, Dr. Annie Besant Road,  
IND-400018 WORLI, MUMBAI, MAHARASHTRA

23 December 2024

Dear Sir

This is to certify that,

1. Linklaters Singapore Pte. Ltd., formerly known as Linklaters Allens & Gledhill Pte. Ltd. (the "Company") Indian Permanent Account Number is AABCL 5295 L.
2. The amount of USD 142,719.55 (US Dollars One Hundred Forty-Two Thousand Seven Hundred Nineteen and Cents Fifty-Five Only) payable to the company by you is for invoice number 6162016480. The payment is in respect of legal services.
3. The amount of USD 142,719.55 is to be remitted to the Company in Singapore.
4. With respect to invoice number 6162016480, we confirm that the Company is resident in Singapore as defined in Article 4 of the Double Taxation Avoidance Agreement entered into between India and Singapore (the "Treaty").
5. With respect to invoice number 6162016480, we confirm that the Company did not have a permanent establishment in India as defined in Article 5 of the Treaty for the financial year ended 31 March 2024 and as at the date of this letter is not expected to have a permanent establishment in India for the financial year ending 31 March 2025.
6. We confirm that we are eligible to obtain the benefits of the Covered Tax Agreement ("CTA") in accordance with the object and purpose of the relevant provisions of the CTA in terms of paragraph 1 of Article 7 (Prevention of Treaty Abuse) of the Multi-lateral Instrument ("MLI"). Further, we also confirm that obtaining such tax treaty benefits directly or indirectly in terms of the CTA, if any, is not one of the principal purposes of entering into transaction or arrangement.

The services to which invoice numbers 6162016480 relate to were not rendered in India.

Yours faithfully



Sophie Mathur  
Director

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