

GORDON RAMSAY HOLDINGS INTERNATIONAL LIMITED

To,
The Principal Officer(s)
Travel Food Services PVT. Ltd
Block-A, South Wing, 1st Floor
Shiv Sagar Estate
Dr. Annie Besant Road
Worli, Mumbai 400018

18 October 2024

Dear Sir(s),

No Permanent Establishment (PE) Declaration


We, Gordon Ramsay Holdings International Limited, a company incorporated in United Kingdom with registered number 06355144 and registered office address as 539-547 Wandsworth Road, London, SW8 3JD, hereby declare the following:

1. We are a Company Incorporated in United Kingdom and a Tax Resident of United Kingdom under the domestic tax laws of the country.
2. We do not qualify as a 'resident' of India under section 9 of the Indian Income Tax Act, 1961. We are therefore eligible to invoke the beneficial provisions of the Tax Treaty in respect of any income derived from India.
3. In view of the above, we certify that we qualify as a tax resident of United Kingdom and do not have a 'Permanent Establishment' in India as defined under Article 5 of the India-UK Double Taxation Avoidance Agreement (DTAA).
4. In accordance with Article 13 of the India-UK DTAA, the royalty income received by us from Travel Food Services PVT. Ltd shall be taxed only in the United Kingdom, subject to the withholding tax provisions of the India-UK DTAA, and not in India.

In the event of any change in the above position, we will intimate the same to you in writing. You may consider the above representations as subsisting unless intimated otherwise.

We trust that the above meets with your requirements.

Yours Faithfully,
For Gordon Ramsay Holdings International Limited

DocuSigned by:

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Authorized Signatory
Name: Andy Wenlock
Designation: Director