

Date: December 1, 2025

TO WHOMSOEVER IT MAY CONCERN

We, Functional Software, Inc., hereby confirm the following:

1. We are a C-Corporation having registered address at 45 Fremont Street, 8th Floor, San Francisco, CA 94105.
2. We are tax resident of U.S.A. in accordance with the provisions of Article 4 of the Double Taxation Avoidance Agreement between India and U.S.A. (treaty) for corporate tax purposes and entitled to claim the benefits of the treaty.
3. We will not have any 'Permanent Establishment' in India as envisaged under the provisions of the treaty, during the period **01 January 2026 to 31 December 2026**.
4. We also will not have any business connection in India and do not carry out any operations in India.
5. We are not subject to any limitation contained in any Limitation of Benefits Article, if any, under the treaty.
6. We are the beneficial owner of the amounts received/ receivable under the relevant Agreement/ contract, pursuant to which, payments are made to us.
7. We hereby confirm that we will not have a place of effective management in any time during the period **01 January 2026 to 31 December 2026** in India and none of the key management and commercial decisions for the conduct of business in substance will be made in India.

We hereby certify that declarations made above are true and bona fide. In case in future, if a Permanent Establishment is constituted in India either on account above assignment or otherwise or if there is change in above residential status, we undertake to promptly intimate you of the said event.

We also undertake to provide all additional documents/ information, as would be prescribed by the Indian Revenue authorities, in order to substantiate that we are a tax resident vide clause 2 above.

Any liability arising on account of misrepresentation of facts by us in the above declaration would be indemnified by us.



Karin Reahard
Director of Accounting

