



Date: January 13, 2022

We hereby certify that,

1. Toastmasters International is a company incorporated in the United States of America.
2. It is a tax resident as per the Tax Laws of the United States of America.
3. The Company does not have and is not likely to have a permanent establishment in India as defined in Article 5 of the India Double Taxation Avoidance Agreement ('India - United States of America tax treaty'). In this regard, it is further confirmed that:
 - the Company does not have a fixed place of business in India through which its business is wholly or partly conducted as stipulated in Article 5(1) of the India - United States of America tax treaty
 - the Company is not likely to have a fixed place of business in India through which its business will be wholly or partly conducted as stipulated in Article 5(1) of the India - United States of America tax treaty
 - the Company does not have or is not likely to have any dependent agent in India as stipulated in Article 5 of the India - United States of America tax treaty.
4. The Company does not have any business connection in India as per Sect 9(1) of the Indian Income Tax Act 1961 through which business is carried on in India.
5. The Company also confirms that the title of goods under this invoice has been passed outside India, where it is applicable for supply of goods, if any.

This certificate is being issued to the Customer / Client / Payee to enable them to decide upon the Withholding Tax applicable on transactions with our company.

If there is any change in the above facts the same would be intimated to you.

For Toastmasters International

John Bond
Chief Financial Officer
Toastmasters International