

Certificate confirming no permanent establishment in India

For the financial year 2026/27

To whom it may concern,

I, Štefan Kukman, CEO of the CARGOX D.O.O., company incorporated / established in SLOVENIA, EU and having registered address at AMERISKA ULICA 2, 1000 LJUBLJANA, SLOVENIA hereby state that:

- a. CARGOX D.O.O. is a valid limited liability company incorporated and resident in Slovenia, EU.
- b. CARGOX D.O.O. is the legal and beneficial owner of the payment received by the payee, for the FEES FOR DIGITAL COURIER SERVICE under the general and special terms and conditions published on the <https://cargox.digital> website and accepted by the payee, that together act as an agreement between payee and CARGOX D.O.O.
- c. CARGOX D.O.O. does not wholly or partly carry on business in the republic of India through a permanent establishment situated therein, as defined in the India – Slovenia tax convention (Article about Permanent Establishment);
- d. CARGOX D.O.O. does not have a Business Connection in the Republic of India, as defined in Explanation 2 to Section 9(1)(i) of the Income Tax Act, 1961.

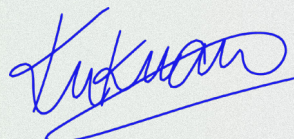
For CARGOX D.O.O.

Name: Štefan Kukman

Designation: CEO

Date: 7.4.2026

Place: Ljubljana, Slovenia, EU

A handwritten signature in blue ink, appearing to read "Kukman", is written over a blue horizontal line.