

CONTENT SQUARE

17 July 2025

1. We, Contentsquare SAS do not have business connection in India within the meaning of section 9(1)(i) of the Income-tax Act, 1961 (Act) of India including the threshold limit prescribed for significant economic presence (SEP) in explanation 2(A)(a) and 2(A)(b) for the Financial Year 1st April 2025 – 31st March 2026.
2. We hereby confirm that we do not have a place of effective management during the financial year 1st April 2025 – 31st March 2026 in India and none of the key management and commercial decisions for the conduct of business in substance are made in India.
3. We, Contentsquare SAS do not have a PAN in India.
4. We, Contentsquare SAS neither have any permanent establishment situated in India as defined under explanation to section 44DA of the Act nor do we have any fixed place of business / profession situated in India for carrying out any business activity / providing professional services during the financial year 1st April 2025 – 31st March 2026.
5. We, Contentsquare SAS are the beneficial owner of the amounts received/ receivable under the relevant Agreement/ contract, pursuant to which, payments are made to us. In other words, we are not acting in the capacity of a trustee or nominee.
6. We, Contentsquare SAS confirm that we are a tax resident of France as contemplated in Article 4 of the India – France with Tax identification number FR07 503 916 033 and are eligible to claim benefits of the said Double Tax Avoidance Agreement (DTAA).
7. We do not have a permanent establishment / fixed place of business / profession in India as contemplated under Article 5 of the India - France DTAA read with the provisions laid down in Multilateral Instruments, wherever applicable, during the financial year 1st April 2025 – 31st March 2026.
8. We have satisfied the conditions mentioned in the Limitation of Benefit clause, as appearing in DTAA between India and France.
9. Following are the details of the company:
 - a. Email-id: tax@contentsquare.com
 - b. Contact Number: +40724051577
 - c. Address: 7 rue de Madrid - 75008 Paris - France
 - d. Tax identification number: FR07 503 916 033

We hereby declare that the above given information is true and correct and the certificate is valid during the period 1st April 2025 – 31st March 2026. In case there is any change in position corresponding to any of the aforementioned points during the course of financial year 1st April 2025

CONTENT SQUARE

– 31st March 2026. subsequent to the issuance of this declaration, we shall intimate the same to you immediately.

For Contentsquare SAS

Signé par :
Mathilde Morel
6C1DE666EB8343D

Authorised Signatory

Name: Mathilde Morel

Designation: VP of Finance

Place: Paris, France