

Riddle Technologies AG Lenaustr. 1 66125 Saarbrueken

Germany

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> e-PAN: AANCR6904Q SAC-Number: 997331

Declaration of No Permanent Establishment (No PE Declaration)

We hereby declare that RIDDLE TECHNOLOGIES AG, having its registered office at Lenaustr. 1, 66125 Saarbruecken, Germany, represented by Boris Pfeiffer, CEO & Founder, for the financial year 2025-26, under the provisions of the Double Taxation Avoidance Agreement (DTAA) between Germany and India:

- does not have a Permanent Establishment (PE) in India as defined in Article 5 of the DTAA.
- the income arising from the services provided is not attributable to any PE in India.
- the company is a tax resident of Germany and is subject to taxation there,
- and all statements made herein are true and correct to the best of our knowledge.

This declaration is made for the purpose of availing the benefits of the DTAA and for submission to Indian business partners and tax authorities.

Saarbruecken, June 30, 2025

Riddle Technologies AG

Boris Pfeiffer - CEO & Founder Riddle Technologies AG

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