

TO WHOMSOEVER IT MAY CONCERN

This is to confirm and certify that, Maersk A/S, (erstwhile Maersk Line A/S) ("**the Company**") **PAN AAJCM4693D** is a Company incorporated in Denmark under the provisions of Danish Companies Act.

We further confirm and certify that the Company is a Tax Resident in Denmark and under Article 9 of the Agreement for Avoidance of Double Taxation i.e. DTAA between India and Denmark; profits derived by the Company from the operations of ships in International Traffic are exempt from tax in India.

In view of the above and the clarification issued by the CBDT vide Circular no 723 dated 19th September 1995 the provisions of Section 194C and Section 195 of the Income Tax Act, 1961, deduction of tax at source shall not be applicable in respect of freight charges, terminal handling charges, inland haulage charges or any amount of similar nature payable to the Company for FY 2024-2025 (Relevant for Assessment Year 2025-2026).

We hereby confirm that we are complying with the provisions of section 172 of the income tax act, 1961 and that we have DIT/NOCs for the vessels either owned or chartered by the Maersk A/s and calling at Indian ports. (NOCs referred here are NOCs as per Circular 732 of 1995 modified by CBDT as Circular 30/2016.).

Further, we hereby confirm that if during the course of any tax proceedings against your organization under Income Tax Act, 1961, Income Tax Department asks the company to submit DIT/NOC of vessels operated by Maersk AS then we will share the same on receipt of communication/copy /relevant extracts of the notice issued by the Income Tax Dept is shared with the Maersk within reasonable time frame.

Sincerely,

Shantanu Hundekari

Regional Tax Operations Manager – WCA

For **Maersk Line India Private Limited**
(As an Agents of Maersk A/S)

Maersk Line India Pvt. Ltd.

CIN: U63030MH2011FTC214311

Regd. Office

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