

FORM NO. 15CB[See rule 37BB]

Certificate of an accountant

Acknowledgement Number -198437701050623



We, have examined the agreement (wherever applicable) between M/s. KRISUME CORPORATION PRIVATE LIMITED with PAN AAECV0565A (Remitters) and M/s. YPO, INC (Beneficiary) requiring the above remittance as well as the relevant documents and books of account required for ascertaining the nature of remittance and for determining the rate of deduction of tax at source as per provisions of Chapter- XVII-B.

We hereby certify the following :-

A.	Name and address of the beneficiary of the remittance	YPO, INC 225 East John Carpenter Fwy , Suite 500 , Irving , Irving , Texas , Texas , UNITED STATES - 75062
B.	1. Country to which remittance is made	United States Of America
	Currency	USD
	2. Amount payable	
	In foreign currency	4,150
	In Indian (₹)	₹ 3,41,752.5
	3. IFSC Code	-
	Name of Bank	Sumitomo Mitsui Banking Corporation
	Branch of the bank	13TH FLOOR, HINDUSTAN TIMES HOUSE,18-20, KG MARG, CONNAUGHT PLACE, DELHI 110001
	4. BSR code of the bank branch (7 digit)	5090001
	5. Name of the Authorized Dealer	-
	Branch Address of the Authorized dealer	-
	6. Proposed date of remittance	05-Jun-2023
	7. Nature of remittance as per agreement/document	Other Income / Other (Not In The Nature Of Income) OTHER
	8. Please furnish the relevant purpose code as per RBI	Other Business Services S1099 - Other services not included elsewhere

9.	In case the remittance is net of taxes, whether tax payable has been grossed up	Yes
10.	Taxability under the provisions of the Income-tax Act (without considering DTAA)	
	i. Is remittance chargeable to tax in India	Yes
	ii. If not reasons thereof	-
	iii. If yes, (a) the relevant section of the Act under which the remittance is covered	SECTION 9(1)(VII) OF INCOME TA
	(b) The amount of income chargeable to tax	₹ 4,31,506
	(c) The tax Liability	₹ 89,753
	(d) Basis of determining taxable income and tax liability	AS PER SECTION 195 OF INCOME TAX ACT,1961
11.	If income is chargeable to tax in India and any relief is claimed under DTAA	
	i. Whether tax residency certificate is obtained from the recipient of remittance	No
	ii. Please specify relevant DTAA	
	iii. Please specify relevant article of DTAA	ARTICLE - 12
	iv. Taxable income as per DTAA	₹ 0
	v. Tax liability as per DTAA	₹ 0
11.A	If the remittance is for royalties, fee for technical services, interest, dividend, etc,(not connected with permanent establishment) please indicate:-	Yes
	a. Article of DTAA	ARTICLE - 12
	b. Rate of TDS required to be deducted in terms of such article of the applicable DTAA (%)	20.8
11.B	In case the remittance is on account of business income,please indicate:-	No
	a. Whether such income is liable to tax in India	
	b. If so, the basis of arriving at the rate of deduction of tax	-
	c. If not, then please furnish brief reasons thereof. specifying relevant article of DTAA	-
11.C	In case the remittance is on account of capital gains, please indicate :-	No
	a. Amount of long term capital gains	-

b. Amount of short-term capital gains	-
c. basis of arriving at taxable income	-
11.D In case of other remittance not covered by sub-items A, B and C	No
a. Please specify nature of remittance	-
b. Whether taxable in India as per DTAA	No
c. If yes, rate of TDS required to be deducted in terms of such article of the applicable DTAA (%)	-
d. If not, please furnish brief reasons thereof, specifying relevant article of DTAA	NOT APPLICABLE
12. Amount of TDS	
In foreign currency	1,089.9
In Indian (₹)	₹ 89,753.2
13. Rate of TDS (%)	As per Income-tax Act 20.8
14. Actual amount of remittance after TDS (In foreign currency)	4,150
15. Date of deduction of tax at source, if any	05-Jun-2023

Accountant Name	ANISH KUMAR SANGHI
Name of the proprietorship/firm	MANV & ASSOCIATES , CHARTERED ACCOUNTANTS
Membership Number	505416
Address	173 Block A, Vipul World, Sector 48, gurgaon, Haryana, INDIA - 122001
Registration Number	0007351N
IP Address	182.69.179.172
Date of Certificate	05-Jun-2023
Place	-

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This form has been digitally signed by **ANISH KUMAR SANGHI** having PAN **AVSPS0453N** from IP Address **182.69.179.172** on **05-Jun-2023 11:56:25 AM**
Dsc SI No and issuer **_C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority**