



NATARAJAN & SWAMINATHAN LLP
CHARTERED ACCOUNTANTS OF SINGAPORE

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To
The Board of Directors
LENSKART SOLUTIONS PTE. LTD.
152 Beach Road
#18-07/08
Singapore 189721

Dear Sirs

**RE: STATEMENT OF SPECIAL TAX BENEFITS AVAILABLE TO LENSKART SOLUTIONS PTE LTD ("LENSKART" OR "COMPANY")
UNDER THE SINGAPORE TAX LAWS**

1. We hereby confirm that the enclosed Annexure, prepared by Lenskart, provides the special tax benefits available to the Company under the Income Tax Act, 1947, Goods & Services Act 1993 and the Customs Act 1960 ("Acts"), i.e., applicable for the financial year 2025-26, presently in force in Singapore. Several of these benefits are dependent on the Company fulfilling the conditions prescribed under the relevant provisions of the Acts. Hence, the ability of the Company and / or its shareholders to derive the tax benefits is dependent upon their fulfilling such conditions which, based on business imperatives the Company faces in the future, the Company may or may not choose to fulfil.
2. The benefits discussed in the enclosed Annexures are not exhaustive and the preparation of the contents stated is the responsibility of the Company's management. We are informed that the Annexures is only intended to provide general information to the investors and is neither designed nor intended to be a substitute for professional tax advice. In view of the individual nature of the tax consequences and the changing tax laws, each investor is advised to consult his or her own tax consultant with respect to the specific tax implications arising out of their participation in the proposed initial public offer of equity shares of the holding Company ("Offer").
3. The Company is not entitled to any special tax benefits detailed by the Company in the Annexure. It is only subject to the prevailing corporate tax rates, exemptions, rebates and capital allowances claim under the Income Tax Act, 1947 subject to the entities meeting certain conditions to be entitled to certain capital allowances claim, tax exemption, rebates and grants; and the prevailing GST rates for companies under the Goods & Services Act 1993, and the prevailing duties per the Customs Act 1960.
4. We do not express any opinion or provide any assurance as to whether:
 - i) the Company will continue to obtain these benefits in future;
 - ii) the conditions prescribed for availing the benefits have been / would be met with; and
 - iii) the revenue authorities/courts will concur with the views expressed herein.
5. The contents of the enclosed Annexures are based on information, explanations and representations obtained from the Company and on the basis of their understanding of the business activities and operations of the Company.

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6. This Statement is issued solely in connection with the proposed Offer of the Company and can be included in the draft red herring prospectus, red herring prospectus and prospectus proposed to be filed by the Company or any other offer documents prepared/materials used in connection with the Offer with the relevant regulatory/statutory authorities and is not to be used, referred to or distributed for any other purpose. We have no responsibility to update this Statement for events and circumstances occurring after the date of this Statement.
7. We consent to the inclusion of our name as "experts" in the Offer Documents as required under Section 26 (1) of the Companies Act 2013 read with the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended, and under Section 2(38) of the Companies Act 2013 in respect of the letters issued by us. However, we should not be construed to be "expert" as defined under the U.S. Securities Act of 1933.

Yours faithfully


Natarajan & Swaminathan LLP
Public Accountants and Chartered Accountants Singapore

Dated: October 15, 2025

UAC: 2025-263-N&S SNG

Encl: Annexure – Possible Special Tax Benefits for Lenskart Solutions Pte. Ltd.

ANNEXURE

Possible special tax benefits for Lenskart Solutions Pte. Ltd, Singapore

Special tax benefits available to the Company under the Income Tax Act, 1947

- The Company is not entitled to any special tax benefit under direct tax laws.

Special tax benefits available to the Company under the Goods and Service Tax 1993 and the Customs Act 1960

- The Company is not entitled to any special tax benefit under Goods and Service Tax 1993 and Customs Act 1960



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To
The Board of Directors
OWNDAYS SINGAPORE PTE. LTD.
21 Merchant Road
#07-01
Singapore 058267

Dear Sirs

**RE: STATEMENT OF SPECIAL TAX BENEFITS AVAILABLE TO OWNDAYS SINGAPORE PTE LTD ("OWNDAYS" OR "COMPANY")
UNDER THE SINGAPORE TAX LAWS**

1. We hereby confirm that the enclosed Annexure, prepared by Owndays, provides the special tax benefits available to the Company under the Income Tax Act, 1947, Goods & Services Act 1993 and the Customs Act 1960 ("Acts"), i.e., applicable for the financial year 2025-26, presently in force in Singapore. Several of these benefits are dependent on the Company fulfilling the conditions prescribed under the relevant provisions of the Acts. Hence, the ability of the Company to derive the tax benefits is dependent upon their fulfilling such conditions which, based on business imperatives the Company faces in the future, the Company may or may not choose to fulfil.
2. The benefits discussed in the enclosed Annexures are not exhaustive and the preparation of the contents stated is the responsibility of the Company's management. We are informed that the Annexures is only intended to provide general information to the investors and is neither designed nor intended to be a substitute for professional tax advice. In view of the individual nature of the tax consequences and the changing tax laws, each investor is advised to consult his or her own tax consultant with respect to the specific tax implications arising out of their participation in the proposed initial public offer of equity shares of the holding Company ("Offer").
3. The Company is entitled to the special tax benefit as detailed by the company in the Annexure. Other than the special tax benefit, it is subject to prevailing corporate tax rates, exemptions, rebates and capital allowances claim under the Income Tax Act, 1947 subject to the entities meeting certain conditions to be entitled to certain capital allowances claim, tax exemption, rebates and grants; and the prevailing GST rates for companies under the Goods & Services Act 1993, and the prevailing duties per the Customs Act 1960.
4. We do not express any opinion or provide any assurance as to whether:
 - i) the Company will continue to obtain these benefits in future;
 - ii) the conditions prescribed for availing the benefits have been / would be met with; and
 - iii) the revenue authorities/courts will concur with the views expressed herein.
5. The contents of the enclosed Annexures are based on information, explanations and representations obtained from the Company and on the basis of their understanding of the business activities and operations of the Company.

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6. This Statement is issued solely in connection with the proposed Offer of the Company and can be included in the draft red herring prospectus, red herring prospectus and prospectus proposed to be filed by the Company or any other offer documents prepared/materials used in connection with the Offer with the relevant regulatory/statutory authorities and is not to be used, referred to or distributed for any other purpose. We have no responsibility to update this Statement for events and circumstances occurring after the date of this Statement.
7. We consent to the inclusion of our name as “experts” in the Offer Documents as required under Section 26 (1) of the Companies Act 2013 read with the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended, and under Section 2(38) of the Companies Act 2013 in respect of the letters issued by us. However, we should not be construed to be “expert” as defined under the U.S. Securities Act of 1933.

Yours faithfully



Natarajan & Swaminathan LLP
Public Accountants and Chartered Accountants Singapore

Dated: October 15, 2025

UAC: 2025-262-N&S SNG

Encl: Annexure – Possible Special Tax Benefits for Owndays Singapore Pte. Ltd.

ANNEXURE

Possible special tax benefits for Owndays Singapore Pte Ltd

Special tax benefits available to the Company under the Income Tax Act, 1947

- The Company is claiming an additional 300% deduction under the Enterprise Innovation Scheme (EIS), which is designed to encourage research and development (R&D), innovation, and capability development activities in Singapore.
- The Company is not entitled to any other special tax benefit under direct tax laws.

Special tax benefits available to the Company under the Goods and Service Tax Act 1993 and the Customs Act 1960

- The Company is not entitled to any special tax benefit under the Goods and Service Tax Act 1993 and Customs Act 1960.