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Figma
760 Market Street, Floor 10
San Francisco, CA 94102
USA

06 January 2026

Sub: No Permanent Establishment Declaration for the period 1/1/26 to 12/31/26.

I, Tyler Herb, Chief Accounting Officer, at Figma, Inc. hereby certify and confirm that:

a. Figma Inc. is a valid and subsisting company incorporated in USA having its registered office at 760 Market Street, San Francisco, CA 94102;

b. Figma Inc. is tax resident of USA and holds valid Tax Residency Certificate issued by the Internal Revenue Services.

c. Figma Inc. is eligible to be qualified as person in terms of Article 3 of Agreement for Avoidance of Double Taxation and Prevention of Fiscal Evasion between Republic of India and Government of USA (DTAA);

d. Figma Inc. is beneficial owner of the incomes received during 1/1/26 to 12/31/26 in terms of DTAA;

e. Figma Inc. does not have nor intend to have a Permanent Establishment / Fixed base in India as per the provisions of the DTAA during the period from 1/1/26 to 12/31/26;

f. Figma Inc. does not have nor intend to have a Business Connection/ Place of Effective Management as per the provisions of the Tax Laws of India subsisting during the period from 1/1/26 to 12/31/26.

g. The aforementioned position remains unchanged, in view of Article 12 (Preventing artificial avoidance of permanent establishment) of the Multilateral Instrument ('MLI') signed between India and USA, if applicable.

We further undertake to notify immediately if there is any change in respect of aforesaid declarations.

For Figma Inc.

Signed by:
Tyler Herb
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January 6, 2026

Authorized Signatory
Sincerely,
Tyler Herb
Chief Accounting Officer of Figma, Inc