

Letter of Authorization

Company: Smart Audio Technologies Limited

Address: 20-22 Wenlock Road, London N1 7GU, United Kingdom

Product Name: Wireless Headphone

Model Number: ESM-01

FCC Identifier: 2A4CXESM-01

We authorize LGAI Technological Center S.A., Ronda de la Font del Carme, s/n, 08193 Bellaterra, Spain, to act on our behalf on all matters concerning the above named equipment.

Any individual within LGAI Technological Center S.A. is authorized to act on our behalf and take action on the application.

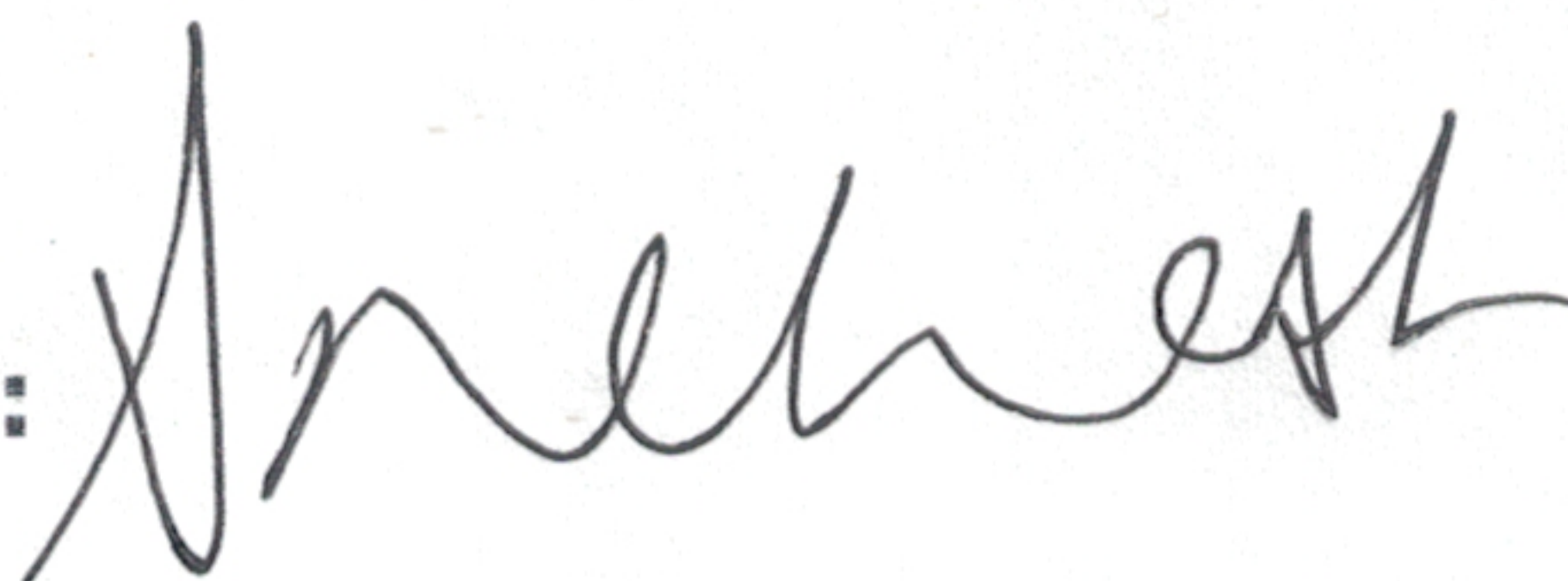
We declare that authorize LGAI Technological Center S.A., Ronda de la Font del Carme, s/n, 08193 Bellaterra, Spain, is allowed to forward all information related to the approval project to the Federal Communication Commission and to discuss any issues concerning the approval application. Any and all acts carried out by LGAI Technological Center S.A. on our behalf shall have the same effect as acts of our own.

Name: Snehesh Sinha

Date: 2/24/2022

Title: Product Manager

Signature of applicant:

A handwritten signature in black ink, appearing to read 'Snehesh', written over a horizontal line.