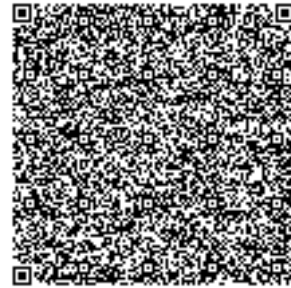


## Tax Invoice

e-Invoice



IRN : 7abf3a228e7d7b1c239a5f7ea8771fb4518e5a892e438122-4e9457f381097f68  
 Ack No. : 122424371727635  
 Ack Date : 11-Dec-24

<b>Shambhu Gupta &amp; Co.</b> Chartered Accountants 512-513, Manish Chamber Sonawala Lane, Opp. Hotel Karan Palace Goregaon (East) Mumbai Maharashtra Pin:- 400063 GSTIN/UIN: 27AADFS4499Q1Z7 State Name : Maharashtra, Code : 27 E-Mail : shambhu.gupta@gmail.com / mumbai@casgc.in	Invoice No. <b>SGC/24-25/466</b>	Dated <b>11-Dec-24</b>
	Reference No. & Date.	Other References
Buyer (Bill to) <b>TRAVEL FOOD SERVICES LIMITED</b> Block-A South Wing 1st Floor Shiv Sagar Estate, Dr. Annie Besant Road, Worli, Mumbai-400018 GSTIN/UIN : 27AADCB2762L1Z1 PAN/IT No : AADCB2762L State Name : Maharashtra, Code : 27 Place of Supply : Maharashtra		

Particulars	HSN/SAC	Rate	per	Amount
<b>CERTIFICATION CHARGES</b> PRELISTING CERTIFICATES AS PER ATTACHED ANNEXURE	998224			<b>28,00,000.00</b>
<b>CGST @ 9.00%</b>			9 %	<b>2,52,000.00</b>
<b>SGST @ 9.00%</b>			9 %	<b>2,52,000.00</b>
Total				<b>33,04,000.00</b>

Amount Chargeable (in words)

E. &amp; O.E

**Indian Rupees Thirty Three Lakh Four Thousand Only**

Taxable Value	Central Tax		State Tax		Total Tax Amount
	Rate	Amount	Rate	Amount	
28,00,000.00	9%	2,52,000.00	9%	2,52,000.00	5,04,000.00
<b>Total: 28,00,000.00</b>		<b>2,52,000.00</b>		<b>2,52,000.00</b>	<b>5,04,000.00</b>

Tax Amount (in words) : **Indian Rupees Five Lakh Four Thousand Only**

Remarks:

BEING INVOICE FOR PRELISTING CERTIFICATION CHARGES

Company's PAN : **AADFS4499Q**

Declaration

TAX IS NOT PAYABLE UNDER REVERSE CHARGE  
 BASIS FOR THIS SERVICE AND IN OUR CASE MSMED  
 ACT 2006 IS APPLICABLE. UDYAM REGISTRATON NO:  
 UDYAM-RJ-17-0161807

Company's Bank Details

Bank Name : **Union Bank of India**A/c No. : **317001010058124**Branch & IFS Code : **Goregaon (East) & UBIN0531707**

Customer's Seal and Signature

for Shambhu Gupta &amp; Co.

Authorised Signatory

SUBJECT TO MUMBAI JURISDICTION

This is a Computer Generated Invoice

## ANNEXURE-I

Sr. No	Particular	UDIN	Dated	Remark
1	Peer Review	24133612BKCADH8654	10-12-24	Proposed initial public offering of equity share of Travel Food Services Limited
2	RPT	24133612BKCAEC8795	10-12-24	Proposed initial public offering of equity share of Travel Food Services Limited
3	O/s Creditors	24133612BKCADI7576	10-12-24	Proposed initial public offering of equity share of Travel Food Services Limited
4	Promoters Contribution	24133612BKCADU8820	10-12-24	Proposed initial public offering of equity share of Travel Food Services Limited
5	State dues	24133612BKCADV2966	10-12-24	Proposed initial public offering of equity share of Travel Food Services Limited
6	EOM	24133612BKCADS2310	10-12-24	Proposed initial public offering of equity share of Travel Food Services Limited
7	Loans & Advance	24133612BKCADR9964	10-12-24	Proposed initial public offering of equity share of Travel Food Services Limited
8	SEBI - 2012	24133612BKCADJ4251	10-12-24	Proposed initial public offering of equity share of Travel Food Services Limited
9	SEBI - 2015	24133612BKCADK5898	10-12-24	Proposed initial public offering of equity share of Travel Food Services Limited
10	WACA	24133612BKCAED8109	10-12-24	Proposed initial public offering of equity share of Travel Food Services Limited
11	Group companies	24133612BKCAEE3971	10-12-24	Proposed initial public offering of equity share of Travel Food Services Limited
12	Material Subsidiary	24133612BKCADL5462	10-12-24	Proposed initial public offering of equity share of Travel Food Services Limited
13	Tax Litigation	24133612BKCADM1378	10-12-24	Proposed initial public offering of equity share of Travel Food Services Limited
14	Material Development	24133612BKCADN4328	10-12-24	Proposed initial public offering of equity share of Travel Food Services Limited
15	Accounting policies	24133612BKCADW1201	10-12-24	Proposed initial public offering of equity share of Travel Food Services Limited
16	Bonus (Spilit)	24133612BKCADX1266	10-12-24	Proposed initial public offering of equity share of Travel Food Services Limited
17	Insurance	24133612BKCADP8395	10-12-24	Proposed initial public offering of equity share of Travel Food Services Limited
18	Dividend	24133612BKCADQ6948	10-12-24	Proposed initial public offering of equity share of Travel Food Services Limited
19	KPI	24133612BKCADO7030	10-12-24	Proposed initial public offering of equity share of Travel Food Services Limited
20	Basis for offer price	24133612BKCAEF7647	10-12-24	Proposed initial public offering of equity share of Travel Food Services Limited
21	Circle up	24133612BKCAEG9728	10-12-24	Proposed initial public offering of equity share of Travel Food Services Limited
22	Corporate Governanace	24133612BKCADY2851	10-12-24	Proposed initial public offering of equity share of Travel Food Services Limited
24	Capital structure	24133612BKCADZ8259	10-12-24	Proposed initial public offering of equity share of Travel Food Services Limited
24	KMP/SMP	24133612BKCAEA6683	10-12-24	Proposed initial public offering of equity share of Travel Food Services Limited
25	Non Material Acqusition	24133612BKCADT3468	10-12-24	Proposed initial public offering of equity share of Travel Food Services Limited
26	Listing criteria	24133612BKCAEB3322	10-12-24	Proposed initial public offering of equity share of Travel Food Services Limited

To,  
The Board of Directors  
Travel Food Services (P) Limited  
Block-A South Wing 1st Floor Shiv Sagar Estate  
Dr. Annie Besant Road,  
Worli, Mumbai, MH, India-400018

Dated: 15<sup>th</sup> Sept 2024

Dear Sirs

**SUBJECT: PROPOSAL FOR PROFESSIONAL WORK**

We are pleased to confirm our understanding of the terms and objectives of our engagement, and the nature and limitations of the services we will provide to **Travel Food Services (P) Limited** ("the Company") in relation to your proposed Initial Public Offering (IPO) through this engagement letter. This engagement letter sets out the scope, responsibilities, and terms of our engagement.

**A. INTRODUCTION**

The Company intends to raise capital through an IPO and is required to obtain certain pre-listing certificates.

**B. SCOPE OF WORK**

Our firm ("firm"), **SGC, Chartered Accountants**, will provide the necessary professional services for the issuance of a total of **27 pre-listing certificates** as mandated by the relevant regulatory authorities, including but not limited to the Securities and Exchange Board of India (SEBI) and the respective Stock Exchanges.

**C. Our Understanding of the Project**

Your company is seeking the special services and is desirous of appointing a professional agency to issue required certificates more elaborated in Annexure 01.

• **Services to be Provided**

1. **Review and Examination:**

We will examine the books of accounts, financial statements, and related documents of the Company to ensure compliance with the applicable guidelines and regulations.

2. **Issuance of Pre-Listing Certificates:**

Based on our examination, we will issue the following pre-listing certificates as required:

- A detailed list of all 27 certificates provided separately.

3. **Coordination with Stakeholders:**

We will coordinate with the Company's management, legal advisors, and other stakeholders to obtain the necessary information and documentation required for the issuance of the certificates.



- **Responsibilities of the Company**

To enable us to provide the above services, the Company agrees to:

1. Provide full access to all relevant books, records, and documents.
2. Ensure timely communication and availability of key personnel.
3. Ensure that all information provided to us is accurate, complete, and up-to-date.

#### **D. DURATION OF THE ASSIGNMENT**

Based on our initial estimate of the time required to complete our engagement, we expect to deliver our certificates within 60 days of commencement of work. Work would be commenced after receiving your confirmation to start the work and after receiving the basic information related to certificates.

#### **E. CONFIDENTIALITY**

We will adhere to the highest standards of professional conduct and maintain strict confidentiality regarding all information obtained during this engagement.

#### **F. FEES**

Our fees of Rs. 28,00,000/- will be based on the degree of skill involved, the seniority of the staff engaged and the time necessarily occupied on the work. Our fees will be paid by M/s Travel Food Services (P) Limited and will be payable as follows:

- 50% on acceptance of this engagement.
- 50% upon completion of the issuance of all certificates.

#### **Notes:**

- Above fees is excluding Travelling, local conveyance, lodging & Boarding expenses.
- Cost related to government levies, and taxes will be billed over & above the fees
- Professional Fees payable within a week of invoice.

#### **G. TERMINATION**

After commencement of engagement and before the final certificates are issued, if at any stage the assignment is called off by the company, then the company will be liable to pay a compensation of 50% of the fee quoted above.

#### **H. LIMITATION OF LIABILITY**

Our liability in respect of this assignment will be limited to that part of any loss suffered which is proportional to our responsibility or due to negligence at our part and at no time shall exceed the fee that we have received from this assignment.

#### **I. ADDITIONAL TERMS AND CONDITIONS OF ENGAGEMENT**

The additional terms and conditions included in **ANNEXURE 1** to this letter apply to this engagement as if they were set out in this letter. They should be read and understood in conjunction with this letter as they form an important and integral part of the overall terms of engagement.



**J. ACCEPTANCE OF TERMS**

We would be grateful if you would confirm our understanding of your instructions and your agreement to the terms of this letter, including those contained in Appendix I, by signing and returning the enclosed copy of this letter.

We are keen to work with you and look forward to your confirmation. Meanwhile, please feel free to contact us for any clarifications.

Yours faithfully,

**M/s Shambhu Gupta & Co.  
Chartered Accountants**

  
**Sunil Kumar Soni  
Partner  
M.No. 116375**



**M/s Travel Food Services (P) Limited**

  
  
**Director**

## **ANNEXURE I: ADDITIONAL TERMS AND CONDITIONS OF ENGAGEMENT**

These additional terms and conditions of engagement should be read together with the accompanying engagement letter from M/s Shambhu Gupta & Co which identifies the engagement to which they relate (the 'engagement letter').

### **1. VERIFICATION OF RESPONSIBILITIES**

- 1.1 The scope of our work is as set out in the engagement letter above. We will provide the services set out in the scope with reasonable skill and care, in accordance with the professional standard expected of us, and in a timely manner. We will not normally verify or check any information provided to us by you or by others on your behalf, and you acknowledge that we shall be entitled to rely on such information when performing our obligations under this engagement as it is not designed to investigate nor interrogate for fraud and/or dishonesty (actual or possible) and is not costed accordingly.
- 1.2 In relation to all our work for you, it is the responsibility of your staff to provide us with complete, accurate, timely and relevant information and to carry out any other obligations required to be undertaken by you or others under your control. In addition, you agree to keep us informed of any material developments relating to the business or operations which may have a bearing on our engagement

### **2. LIMITATION OF LIABILITY**

- 2.1 The aggregate liability of our firm, its partners, agents and employees or any of them (together referred to in this and subsequent clauses as the "Firm") for damage shall be limited to the fee that we have received from this assignment, as set out in our engagement letter.
- 2.1 For the purposes of this engagement letter "damage" shall mean the aggregate of all losses or damages (including interest thereon if any) and costs suffered or incurred, directly or indirectly, by the Company under or in connection with this engagement including as a result of breach of contract including breach of provisions of this engagement letter, breach of statutory duty, tort (including negligence), or other act or omission by the Firm.
- 2.2 Subject always to the aggregate limit of liability specified in paragraph 2.1 above, the liability of the both the parties (the "Firm" and "Company") in connection to this engagement shall be limited to the proportion of the total damage which may justly and equitably be attributed to the Firm, after considering contributory negligence (if any) of the Company.
- 2.3 Both the parties (the "Firm" and "Company") shall hold harmless each other , their directors and employees free from all actions, claims, proceedings, losses, damages, costs and expenses, whatsoever and however caused, incurred, sustained or arising, which a non-defaulting party (the party who has not breached or failed to perform its obligations) , its directors and employees may suffer, arising from, or in connection with, the provision of the services. This provision shall survive the termination of the engagement for any reason.



### **3. CONFIDENTIALITY**

3.1 Where we receive confidential information, our only obligation is to take such steps as we in good faith think fit to preserve such confidential information from unauthorized disclosure or other misuse both during and after termination of this engagement. If, despite taking such steps, we disclose without authorization or otherwise misuse the confidential information, causing you loss, we shall be liable to you in accordance with law but subject to the other terms of the engagement. Subject to our duty of confidentiality, you agree we may act for your competitors or for other clients, whose interests are or may be opposed to yours.

We will not be prevented from disclosing confidential information

- a. which is or becomes public knowledge other than by way of breach of an obligation of confidentiality;
- b. which is or becomes known from other sources without restriction on disclosure; or
- c. which is required to be disclosed by law or any professional or regulatory obligation

### **4. OUR SERVICE**

If at any time you would like to discuss with us how our service to you could be improved, or if you are dissatisfied with the services you are receiving, please let us know by contacting our partner, Mr Sunil Soni. We undertake to look into any complaint carefully and promptly and to do all we can to explain the position to you. If we have given you a less than satisfactory service, we undertake to do everything reasonable to put it right.

### **5. GOVERNING LAW**

These terms of business shall be governed by and construed in accordance with the laws of India and any dispute arising out of this engagement or these terms shall be subject to the exclusive jurisdiction of Indian courts.

### **6. ANTI-BRIBERY AND CORRUPTION**

- 6.1 We shall at all times during the term of the Agreement comply with all applicable anti-bribery and corruption laws and regulations of India or any other applicable laws in the performance or purported performance of this letter and any subsequent definitive Agreement and, in particular, shall not, either directly or indirectly, offer, promise, give, authorize the payment of or transfer a financial or other advantage to: (i) any public or government official in order to obtain or retain business and with the intention of influencing such official in their capacity as an official where such official is not permitted or required by written law to be influenced by the offer, promise or gift; or (ii) any other person with the intention of inducing or rewarding the improper performance of a function or activity.
- 6.2 We shall implement and at all times maintain suitable policies and procedures designed to prevent any activity, practice or conduct relating to this letter and any subsequent definitive Agreement that would constitute an offence under any applicable Anti-Bribery Laws and shall procure that all of its staff/personnel shall at all times comply with all such policies and procedures.



- 6.3 Company shall provide us with all reasonable assistance to enable us to comply with all Anti-Bribery Laws, including informing us of any request by a third party for payment of a bribe in connection with the services.
- 6.4 We shall disclose to Company in writing, immediately on it becoming aware of the same, full details of any fact, matter, event or circumstance which does or might constitute a breach of this clause Any failure by us to perform its obligations under, or procure compliance shall be deemed to be a material breach of this letter by us, such breach being incapable of remedy and giving Company right to terminate the assignment without any liability to pay us.





## Invoices TFS

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**From:** Pankaj Rathi  
**Sent:** 12 December 2024 20:17  
**To:** Invoices TFS; Anuj Dubey  
**Cc:** Parag Pandey; Uttam Chechani  
**Subject:** FW: Invoice\_TFS\_Pre listing ICA certification  
**Attachments:** SGC-24-25-466-TRAVEL FOOD SERVICES LIMITED-CERTIFICATION (1).pdf; Shambu Gupta - Engagement Letter.pdf

Hi Sawlaram, Anuj,

Attached is the EL signed by Varun and invoice according to the same. Can you get the same processed.

Parag, Uttam to be accounted in prepaid under PWT cost center.

B/Rgds  
Pankaj