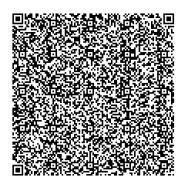
# Tax Invoice **ORIGINAL FOR RECIPIENT**

IRN : 3acc5cacf9103965f0a5141cc5e6760685b9fbdb7338ce21e29bd4662daebe3c Ack No : 122419947917297 Ack Date : 30-JAN-2024



: 29-JAN-24

: AAAFB9852F

: BSR-MH/712255 : 27AAAFB9852F2ZE

Invoice Date

PAN

Tax Invoice No GSTIN No

Travel Food Services Chennai Private Limited First Floor, Link Building Old KDT Terminal, Chennai Airport, Thirusulam - Chennai-600027, Tamil Nadu, India GSTIN No: 33AAECT8192M1ZS PAN : AAECT8192M

#### Kind Attention: Pankaj Rathi

-----

Description of Supply		Amount in INR
Fees for UFCE Certificate March 23		50,000
Technology & Admin charges		2,500
	Total Taxable Value IGST @ 18 %	 52,500 9,450
(INR Sixty-One Thousand Nine Hundred Fifty Only) HSN Code : 998221	Total Description of HSN : Financial auditing services	61,950

Our charges become payable when this bill is issued. This account is therefore now due for settlement. Please detach the slip below and send it with your cheque or bank draft (if outside India) to the accounts department at the above address. s of the remittance being . .

Cheque/draft in favou	ir of	BSR&Co.LLP				
Beneficiary Bank Nar	ne	Kotak Mahindra Bank Ltd				
Beneficiary Bank Add	dress	Ambadeep Branch New Delhi				
Beneficiary IFSC Cod	e	KKBK0000172				
UPI ID		BSRCOLLP@KOTAK				
Beneficiary Account	No	To the credit of B S R & Co. LLP, Account No.01722540000274				
		•	Nostro Bank Deta	ails		
Intermediary Bank_N	ame	Intermediary Swift Code	Intermediary Acco	ount No		
Please share payment	advice / invoice details a	at: arindia@bsraffiliate	s.com			
Client Name	Travel Food Service	es Chennai Private Lim	nited	Client Code: 37731		Project Code:
						1654106
Client Name Place Of Supply:	First Floor, Link Bu	es Chennai Private Lin ilding Old KDT Termin nai-600027, Tamil Nad	al, Chennai Airport,	Client Code: 37731 State Name/Code: Tamil Nadu/33		

# **Invoices TFS**

From:	Pankaj Rathi
Sent:	27 May 2024 18:19
То:	Pratik Hegde; Invoices TFS
Cc:	Parag Pandey
Subject:	Re: UFCE certificate for Mar-23

# Approved

# Get Outlook for Android

From: Pratik Hegde <pratik.hegde@travelfoodservices.com>
Sent: Monday, May 27, 2024 5:04:00 PM
To: Invoices TFS <invoices@travelfoodservices.com>; Pankaj Rathi <prankaj.r@travelfoodservices.com>
Cc: Parag Pandey <prag.pandey@travelfoodservices.com>
Subject: FW: UFCE certificate for Mar-23

## Dear Sawalaram,

Please enter this UFCE Certificate Invoice of BSR on Chennai under pre-approved Invoice of Safal after receiving approval from Pankaj Sir on this mail.

Pankaj Sir, Please approve this.

Thanks and Regards, CA Pratik Pravin Hegde 8898001909/9167596202

From: Pratik Hegde Sent: 17 April 2024 20:21 To: Invoices TFS <invoices@travelfoodservices.com> Subject: FW: UFCE certificate for Mar-23

#### Dear Sawalaram,

Can you please check if this invoice is booked in Chennai and payment done for the same, if not please upload it on safal and take Pankaj sirs approval for it.

Thanks and Regards, CA Pratik Pravin Hegde 8898001909/9167596202

From: Pratik Hegde Sent: 12 April 2024 15:27 To: Anuj Dubey <<u>anuj.dubey@travelfoodservices.com</u>> Subject: FW: UFCE certificate for Mar-23

# Dear Anuj,

Can you please check if this invoice is booked in Chennai and payment done for the same.

#### Thanks and Regards,

# CA Pratik Pravin Hegde 8898001909/9167596202.

From: Ajmera, Saurabh <<u>saurabhajmera@bsraffiliates.com</u>> Sent: 11 April 2024 11:28 To: Pratik Hegde <<u>pratik.hegde@travelfoodservices.com</u>> Subject: FW: UFCE certificate for Mar-23

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

From: Ajmera, Saurabh
Sent: Saturday, March 30, 2024 11:11 AM
To: Pankaj Rathi <<u>pankaj.r@travelfoodservices.com</u>>
Subject: FW: UFCE certificate for Mar-23

Dear Pankaj,

Request you to release the payment at the earliest- Invoice Number BSR-MH/712255.

Regards, Saurabh Ajmera

From: Ajmera, Saurabh Sent: Wednesday, January 31, 2024 11:14 AM To: Pankaj Rathi <<u>pankaj.r@travelfoodservices.com</u>> Subject: RE: UFCE certificate for Mar-23

Dear Pankaj,

Please find attached herewith the Invoice for services rendered for UFCE certificate. We Kindly request prompt processing of the payment.

Regards, Saurabh Ajmera

From: Ajmera, Saurabh
Sent: Thursday, January 4, 2024 12:51 PM
To: Imran Shaikh <<u>imran.shaikh@travelfoodservices.com</u>>
Cc: Pankaj Rathi <<u>pankaj.r@travelfoodservices.com</u>>; Maheshwari, Vidhi <<u>vidhimaheshwari@bsraffiliates.com</u>>
Subject: RE: UFCE certificate for Mar-23

PFA.

Regards, Saurabh Ajmera

From: Imran Shaikh <<u>imran.shaikh@travelfoodservices.com</u>> Sent: Thursday, January 4, 2024 10:33 AM To: Ajmera, Saurabh <<u>saurabhajmera@bsraffiliates.com</u>>

# CAUTION: This Email is from an EXTERNAL source. Ensure you trust this sender before clicking on any links or attachments.

Dear Saurabh,

Please find attached the signed documents.

Regards, Imran Shaikh

From: Ajmera, Saurabh <<u>saurabhajmera@bsraffiliates.com</u>> Sent: 04 January 2024 10:07 To: Imran Shaikh <<u>imran.shaikh@travelfoodservices.com</u>> Cc: Pankaj Rathi <<u>pankaj.r@travelfoodservices.com</u>> Subject: RE: UFCE certificate for Mar-23

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Please get the Attached EL signed from authorized signatories.

Regards, Saurabh Ajmera

From: Ajmera, Saurabh Sent: Thursday, January 4, 2024 9:46 AM To: Imran Shaikh <<u>imran.shaikh@travelfoodservices.com</u>> Cc: Pankaj Rathi <<u>pankaj.r@travelfoodservices.com</u>> Subject: RE: UFCE certificate for Mar-23

Dear Imran,

Please get the annexure signed from the authorized signatories.

Regards, Saurabh Ajmera

From: Ajmera, Saurabh Sent: Wednesday, January 3, 2024 3:22 PM To: Imran Shaikh <<u>imran.shaikh@travelfoodservices.com</u>> Cc: Pankaj Rathi <<u>pankaj.r@travelfoodservices.com</u>> Subject: RE: UFCE certificate for Mar-23

Dear Imran,

As discussed, please provide us the backup working of the annexure.

Regards, Saurabh Ajmera

From: Ajmera, Saurabh
Sent: Tuesday, January 2, 2024 12:26 PM
To: Imran Shaikh <<u>imran.shaikh@travelfoodservices.com</u>>
Cc: Pankaj Rathi <<u>pankaj.r@travelfoodservices.com</u>>
Subject: RE: UFCE certificate for Mar-23

Dear Imran,

Please find attached herewith the draft copy of the below mentioned documents.

- 1. UFCE Certificate
- 2. UFCE EL
- 3. Annexure to UFCE certificate
- 4. UFCE LOR

Let us know if you have any comments on the same.

Regards, Saurabh Ajmera

From: Pankaj Rathi <<u>pankaj.r@travelfoodservices.com</u>>
Sent: Friday, December 1, 2023 1:47 PM
To: Kalantri, Sandeep <<u>sandeepkalantri@bsraffiliates.com</u>>; Imran Shaikh <<u>imran.shaikh@travelfoodservices.com</u>>
Cc: Ajmera, Saurabh <<u>saurabhajmera@bsraffiliates.com</u>>; Gattani, Gunjan <<u>gunjangattani@bsraffiliates.com</u>>
Subject: [EXTERNAL] RE: UFCE certificate for Mar-23

CAUTION: This Email is from an EXTERNAL source. Ensure you trust this sender before clicking on any links or attachments.

Hi Sandeep,

EL will be signed by Vikas and he had advised to use Authorised Signatory instead of Director. Trust ok.

B/Rgds Pankaj

From: Kalantri, Sandeep <<u>sandeepkalantri@bsraffiliates.com</u>>
Sent: Friday, December 1, 2023 1:36 PM
To: Pankaj Rathi <<u>pankaj.r@travelfoodservices.com</u>>; Imran Shaikh <<u>imran.shaikh@travelfoodservices.com</u>>; Cc: Ajmera, Saurabh <<u>saurabhajmera@bsraffiliates.com</u>>; Gattani, Gunjan <<u>gunjangattani@bsraffiliates.com</u>>; Subject: RE: UFCE certificate for Mar-23

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hi Pankaj,

For Annexure and LOR I am fine if it is signed by you, however Engagement Letter needs to be signed by Director

Hope this will be fine.

Regards, Sandeep Kalantri

From: Pankaj Rathi <<u>pankaj.r@travelfoodservices.com</u>> Sent: Friday, December 1, 2023 1:33 PM

To: Kalantri, Sandeep <<u>sandeepkalantri@bsraffiliates.com</u>>; Imran Shaikh <<u>imran.shaikh@travelfoodservices.com</u>> Cc: Ajmera, Saurabh < saurabhajmera@bsraffiliates.com>; Gattani, Gunjan < gunjangattani@bsraffiliates.com> Subject: [EXTERNAL] RE: UFCE certificate for Mar-23

# CAUTION: This Email is from an EXTERNAL source. Ensure you trust this sender before clicking on any links or attachments.

Hi Sandeep,

Instead of Director we will be using Authorised Signatory and will be signed by me. Let me know in case of any issue.

B/Rgds Pankaj

From: Kalantri, Sandeep <sandeepkalantri@bsraffiliates.com> Sent: Friday, December 1, 2023 1:19 PM To: Pankaj Rathi <pankaj.r@travelfoodservices.com>; Imran Shaikh <imran.shaikh@travelfoodservices.com> Cc: Ajmera, Saurabh <<u>saurabhajmera@bsraffiliates.com</u>>; Gattani, Gunjan <<u>gunjangattani@bsraffiliates.com</u>> Subject: RE: UFCE certificate for Mar-23 Importance: High

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hi Pankaj and Imran,

We have initiated the request for UDIN of TFSPL and BLR. Sharing the updated document (for TFSPL & BLR) post partner review. Below action required against each document

- 1. Engagement Letter Please get Director DSC and shared with us for partner DSC
- 2. Annexure to Certificate Update in letterhead and update the sentence highlighted in yellow. Post which share the unsigned PDF with us. Once the UDIN is generated will will merge the annexure file with certificate and will share the merged file with you for Management DSC.
- 3. LOR Update in letterhead and update the sentence highlighted in yellow. Post which please share the DSC signed document

Regards,

Sandeep Kalantri

From: Pankaj Rathi <pankaj.r@travelfoodservices.com> Sent: Friday, December 1, 2023 8:13 AM To: Kalantri, Sandeep <sandeepkalantri@bsraffiliates.com>; Imran Shaikh <imran.shaikh@travelfoodservices.com> Cc: Ajmera, Saurabh <<u>saurabhajmera@bsraffiliates.com</u>>; Gattani, Gunjan <<u>gunjangattani@bsraffiliates.com</u>>; Subject: [EXTERNAL] Re: UFCE certificate for Mar-23

CAUTION: This Email is from an EXTERNAL source. Ensure you trust this sender before clicking on any links or attachments.

Hi Sandeep, this is ok with us, pls get the partner review done asap.

Rgds Pankaj

Get Outlook for Android

From: Kalantri, Sandeep <sandeepkalantri@bsraffiliates.com>

Sent: Thursday, November 30, 2023 8:37:30 PM

To: Imran Shaikh <imran.shaikh@travelfoodservices.com>

Cc: Pankai Rathi <pankaj.r@travelfoodservices.com>; Ajmera, Saurabh <saurabhajmera@bsraffiliates.com>; Gattani, Gunjan <gunjangattani@bsraffiliates.com> Subject: RE: UFCE certificate for Mar-23

#### CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hi Imran,

Please find attached updated Annexure to Certificate and LOR for TFSPL. LOE and Certificate was already shared. Please let us know for any disconnect. The same is subject to partner review.

Regards, Sandeep Kalantri

From: Kalantri, Sandeep
Sent: Thursday, November 30, 2023 6:13 PM
To: Imran Shaikh <<u>imran.shaikh@travelfoodservices.com</u>>
Cc: Pankaj Rathi <<u>pankaj.r@travelfoodservices.com</u>>; Ajmera, Saurabh <<u>saurabhajmera@bsraffiliates.com</u>>; Gattani, Gunjan <<u>gunjangattani@bsraffiliates.com</u>>; Subject: RE: UFCE certificate for Mar-23

Thanks Imran for the confirmation. I will check partner availability for tomorrow and accordingly will confirm for the signing of BLR

Date in LOR and Annexure will get change accordingly. I am working on TFSPL and will share my comments/updated version by you by today late night. If we can get your confirmation on TFSPL by early morning then it will help me to check Partner availability for TFSPL review tomorrow.

 From: Imran Shaikh <imran.shaikh@travelfoodservices.com</td>

 Sent: Thursday, November 30, 2023 6:06 PM

 To: Kalantri, Sandeep <sandeepkalantri@bsraffiliates.com</td>

 Cc: Pankaj Rathi <pankaj.r@travelfoodservices.com</td>

 ; Ajmera, Saurabh <saurabhajmera@bsraffiliates.com</td>

 Subject: [EXTERNAL] RE: UFCE certificate for Mar-23

CAUTION: This Email is from an EXTERNAL source. Ensure you trust this sender before clicking on any links or attachments.

Hi Sandeep,

The working is ok and attached is the LOR and Annexure on the letter head.

Regards, Imran Shaikh

From: Kalantri, Sandeep <<u>sandeepkalantri@bsraffiliates.com</u>> Sent: 30 November 2023 14:38 To: Imran Shaikh <<u>imran.shaikh@travelfoodservices.com</u>> Cc: Pankaj Rathi <<u>pankaj.r@travelfoodservices.com</u>>; Ajmera, Saurabh <<u>saurabhajmera@bsraffiliates.com</u>>; Gattani, Gunjan <<u>gunjangattani@bsraffiliates.com</u>> Subject: RE: UFCE certificate for Mar-23

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hi Imran,

Have made some changed in the Annexure and working, please find attached updated and please let me know for any disconnect. Also attached is LOR.

I have shared with you following documents of BLR till now, please confirm that ,you are fine with the details so that I can initiate the partner review

- 1. Engagement Letter
- 2. Working
- 3. Certificate
- 4. Annexure to Certificate

5. LOR

Regards, Sandeep Kalantri

From: Imran Shaikh <<u>imran.shaikh@travelfoodservices.com</u>> Sent: Thursday, November 30, 2023 12:48 PM To: Kalantri, Sandeep <u>sandeepkalantri@bsraffiliates.com</u> Cc: Pankaj Rathi <<u>pankaj.r@travelfoodservices.com</u>> Subject: [EXTERNAL] RE: UFCE certificate for Mar-23

CAUTION: This Email is from an EXTERNAL source. Ensure you trust this sender before clicking on any links or attachments.

Hi Sandeep,

Please find attached the revised calculation of UFCE and also the draft UFCE certificate for TFSPL and BLR Lounge.

Regards, Imran Shaikh

From: Kalantri, Sandeep <sandeepkalantri@bsraffiliates.com>

Sent: 30 November 2023 10:31

To: Imran Shaikh <<u>imran.shaikh@travelfoodservices.com</u>>

**Cc:** Vikas Kapoor <<u>vikas.kapoor@travelfoodservices.com</u>>; Readymadewala, Shabbir <<u>shabbirr@bsraffiliates.com</u>>; Ajmera, Saurabh <<u>saurabhajmera@bsraffiliates.com</u>>; Gattani, Gunjan <<u>gunjangattani@bsraffiliates.com</u>>; Pankaj Rathi <<u>pankaj.r@travelfoodservices.com</u>>; Gattani, Gunjan <<u>gunjangattani@bsraffiliates.com</u>>; Pankaj Rathi

Subject: RE: UFCE certificate for Mar-23

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hi Imran,

Seems the working is incorrect. Request you to please recheck, for example, in case of TFSPL, as per the financials there are Trade Receivables & Trade Payable in foreign currency which are unhedged.

Please ensure your working is aligned with the internal records and financials.

Regards, Sandeep Kalantri

From: Imran Shaikh <<u>imran.shaikh@travelfoodservices.com</u>> Sent: Wednesday, November 29, 2023 6:34 PM To: Kalantri, Sandeep <<u>sandeepkalantri@bsraffiliates.com</u>> Cc: Vikas Kapoor <<u>vikas.kapoor@travelfoodservices.com</u>>; Readymadewala, Shabbir <<u>shabbirr@bsraffiliates.com</u>>; Ajmera, Saurabh <<u>saurabhajmera@bsraffiliates.com</u>>; Gattani, Gunjan <<u>gunjangattani@bsraffiliates.com</u>>; Pankaj Rathi <<u>pankaj.r@travelfoodservices.com</u>>; Gattani, Gunjan <<u>gunjangattani@bsraffiliates.com</u>>; Pankaj Rathi <<u>pankaj.r@travelfoodservices.com</u>> Subject: [EXTERNAL] RE: UFCE certificate for Mar-23

CAUTION: This Email is from an EXTERNAL source. Ensure you trust this sender before clicking on any links or attachments.

Dear Sandeep,

Please find attached the UFCE EBID working.

Regards, Imran Shaikh From: Kalantri, Sandeep <sandeepkalantri@bsraffiliates.com> Sent: 21 November 2023 14:50 To: Pankaj Rathi <pankaj.r@travelfoodservices.com> Cc: Vikas Kapoor <vikas.kapoor@travelfoodservices.com>; Readymadewala, Shabbir <shabbirr@bsraffiliates.com>; Ajmera, Saurabh <saurabhajmera@bsraffiliates.com>; Imran Shaikh <imran.shaikh@travelfoodservices.com>; Gattani, Gunjan <gunjangattani@bsraffiliates.com> Subject: RE: UFCE certificate for Mar-23

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hi Pankaj,

Please find below the preliminary requirement for UFCE certificate

- 1. Annexure Refer the format as per the attached circular. For your easy reference I am attaching the annexure of PY. Please note in case of TFSPL there will be foreign currency loan which need to be disclosed
- Working for EBID calculation. Attaching the PY working for your reference 2.

Our fees will be Rs. 50K for each certificate, requesting for your confirmation to initiate the engagement formality work.

Regards, Sandeep Kalantri

From: Kalantri, Sandeep Sent: Monday, November 20, 2023 11:41 PM To: Pankaj Rathi <pankaj.r@travelfoodservices.com>; Imran Shaikh <imran.shaikh@travelfoodservices.com>; Ajmera, Saurabh <saurabhajmera@bsraffiliates.com> Cc: Vikas Kapoor <vikas.kapoor@travelfoodservices.com>; Readymadewala, Shabbir <shabbirr@bsraffiliates.com> Subject: RE: UFCE certificate for Mar-23

++ Saurabh for Chennai

@Pankaj Rathi, I will get back to you with the detailed requirement for the same.

From: Pankaj Rathi <pankaj.r@travelfoodservices.com> Sent: Monday, November 20, 2023 9:11 PM To: Kalantri, Sandeep <<u>sandeepkalantri@bsraffiliates.com</u>>; Imran Shaikh <<u>imran.shaikh@travelfoodservices.com</u>> Cc: Vikas Kapoor <vikas.kapoor@travelfoodservices.com>; Readymadewala, Shabbir <shabbirr@bsraffiliates.com> Subject: [EXTERNAL] UFCE certificate for Mar-23 Importance: High

CAUTION: This Email is from an EXTERNAL source. Ensure you trust this sender before clicking on any links or attachments.

Hi Sandeep,

We would require UFCE for the below mentioned entities as on Mar-23. Imran from my team will co-ordinate with you on this. Can you kindly provide us the same and let us know if any details are needed from our side.

Travel Food Services Chennai Pvt Ltd
Travel Food Services Pvt Ltd
BLR Lounge Services Pvt Ltd

B/Rgds Pankaj

BSR allows reasonable personal use of the e-mail system. Views and opinions expressed in these communications do not necessarily represent those of BSR. 

# DISCLAIMER

The information in this email is confidential and may be legally privileged.

It is intended solely for the addressee. Access to this email by anyone else is unauthorized.

If you are not the intended recipient, any disclosure, copying, distribution or any action taken or omitted

to be taken in reliance on it, is prohibited and may be unlawful.

Any opinions or advice contained in this email are subject to the terms and conditions expressed in the governing client engagement letter.

\*\*\*\*\*\*

BSR allows reasonable personal use of the e-mail system. Views and opinions expressed in these communications do not necessarily represent those of BSR.

# DISCLAIMER

The information in this email is confidential and may be legally privileged.

It is intended solely for the addressee. Access to this email by anyone else is unauthorized.

If you are not the intended recipient, any disclosure, copying, distribution or any action taken or omitted

to be taken in reliance on it, is prohibited and may be unlawful.

Any opinions or advice contained in this email are subject to the terms and conditions expressed in the governing client engagement letter.

# BSR allows reasonable personal use of the e-mail system. Views and opinions expressed in these communications do not necessarily represent those of BSR.

## DISCLAIMER

The information in this email is confidential and may be legally privileged.

It is intended solely for the addressee. Access to this email by anyone else is unauthorized.

If you are not the intended recipient, any disclosure, copying, distribution or any action taken or omitted

to be taken in reliance on it, is prohibited and may be unlawful.

Any opinions or advice contained in this email are subject to the terms and conditions expressed in the governing client engagement letter.

BSR allows reasonable personal use of the e-mail system. Views and opinions expressed in these communications do not necessarily represent those of BSR.

#### DISCLAIMER

The information in this email is confidential and may be legally privileged.

It is intended solely for the addressee. Access to this email by anyone else is unauthorized.

If you are not the intended recipient, any disclosure, copying, distribution or any action taken or omitted

to be taken in reliance on it, is prohibited and may be unlawful.

Any opinions or advice contained in this email are subject to the terms and conditions expressed in the governing client engagement letter.

BSR allows reasonable personal use of the e-mail system. Views and opinions expressed in these communications do not necessarily represent those of BSR.

#### DISCLAIMER

The information in this email is confidential and may be legally privileged.

It is intended solely for the addressee. Access to this email by anyone else is unauthorized.

If you are not the intended recipient, any disclosure, copying, distribution or any action taken or omitted

to be taken in reliance on it, is prohibited and may be unlawful.

Any opinions or advice contained in this email are subject to the terms and conditions expressed in the governing client engagement letter.

BSR allows reasonable personal use of the e-mail system. Views and opinions expressed in these communications do not necessarily represent those of BSR.

#### DISCLAIMER

The information in this email is confidential and may be legally privileged.

It is intended solely for the addressee. Access to this email by anyone else is unauthorized.

If you are not the intended recipient, any disclosure, copying, distribution or any action taken or omitted

to be taken in reliance on it, is prohibited and may be unlawful.

Any opinions or advice contained in this email are subject to the terms and conditions expressed in the governing client engagement letter.

BSR allows reasonable personal use of the e-mail system. Views and opinions expressed in these communications do not necessarily represent those of BSR.

# DISCLAIMER

The information in this email is confidential and may be legally privileged.

It is intended solely for the addressee. Access to this email by anyone else is unauthorized.

If you are not the intended recipient, any disclosure, copying, distribution or any action taken or omitted

to be taken in reliance on it, is prohibited and may be unlawful.

Any opinions or advice contained in this email are subject to the terms and conditions expressed in the governing client engagement letter.

BSR allows reasonable personal use of the e-mail system. Views and opinions expressed in these communications do not necessarily represent those of BSR.

# DISCLAIMER

The information in this email is confidential and may be legally privileged.

It is intended solely for the addressee. Access to this email by anyone else is unauthorized.

If you are not the intended recipient, any disclosure, copying, distribution or any action taken or omitted

to be taken in reliance on it, is prohibited and may be unlawful.

Any opinions or advice contained in this email are subject to the terms and conditions expressed in the governing client engagement letter.