



Our ref: T/BRJ/018/MBL1/17

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May 4, 2017

The Directors  
Muehlbauer Uganda Limited  
8 Wampewo Avenue  
Kololo  
Kampala, Uganda

Dear Sirs,

## **LETTER OF ENGAGEMENT – TAX ADVISORY SERVICES**

### **1. Introduction**

- 1.1** Thank you for appointing us to provide tax advisory services to Muehlbauer Uganda Limited ("Muehlbauer"). This engagement letter, together with the attachments (the "Engagement Letter"), sets out the basis upon which we will provide professional services to Muehlbauer (the "Engagement").

This engagement supersedes any previous proposals, correspondence and understandings, whether written or oral and will stay in force unless terminated by a subsequent agreement or understanding in writing.

### **2. Our Responsibilities**

- 2.1** We will review the transactions that Muehlbauer has proposed to undertake specifically related to the establishment of a joint venture in Uganda as presented to us by you in the email requesting for tax advice and prepare a brief written report advising you in particular consideration of your questions. The full scope of our work is detailed in *Schedule I – Responsibilities of the Tax Advisor*, of this Engagement Letter. Our obligations under this engagement will expire upon our issuance to you of our final tax advisory report.

### **3. Responsibilities of directors**

- 3.1** The responsibility of maintaining proper tax records including adequate disclosure of and filing tax returns is that of the management of Muehlbauer.

### **4. Personnel**

- 4.1** Robert Busuulwa will be responsible for the conduct of this Engagement on our behalf. Our contact details are as follows;

Contact Person: Mr Robert Busuulwa  
Direct telephone: +256 782 604 832  
Email address: [robert.busuulwa@brj.co.ug](mailto:robert.busuulwa@brj.co.ug)

BRJ Advisory Services is a *Correspondent of Mazars*.

Mazars is a global professional services firm providing services based on quality and integrity. It draws Knowledge and skill from more than 13,000 professionals in 77 countries. Mazars is also a member of Praxity Alliance, which enables Mazars to operate in 14 additional countries with additional 14,000 professionals

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### Schedule III – Our Fees

Our fees are based on the degree of responsibility and skill involved and the time required to complete the assignment, plus expenses.

We have agreed to fix our fees for the professional services as specified in Schedule I of this Engagement Letter to **USD 2,850 ( Two Thousand Eight Hundred and Fifty United States Dollars)**.

Our fees are exclusive of VAT, which is currently charged at 18% and disbursements.

Our fees for the provision of the tax advisory services as specified in this engagement will be payable as follows

- 50% upon the signing of this engagement; and
- 50% after submission of our final tax advisory report.

We will present our invoices, which will be due for payment on submission. We will notify you immediately of any circumstances which we encounter which could significantly affect our fees.

We have agreed to absorb our incidental and out-of-pocket expenses such as travelling, subsistence, any special telecommunications or computing charges and any other expenses which we incur while engaged on your business, whether at your premises or elsewhere.

Please note that the timely completion of our work requires the full co-operation of your staff in the provision of records, documentation, other information and explanations relevant to the assignment. Estimates of time for completion of the tax work are given on the assumption that we receive this co-operation. We may charge additional fees and expenses which result from delays in providing this co-operation.

