

Our ref: T/BRJ/019/ECL1/17

April 12, 2017

Charlie Case  
Equator Catering Limited  
28 Bandali Rise  
Kampala, Uganda

Dear Charlie,

**ENGAGEMENT LETTER –INCOME TAX COMPLIANCE SERVICES FOR THE YEAR ENDING DECEMBER 31, 2017**

**1. Introduction**

- 1.1** Thank you for appointing us as the tax advisors of Equator Catering Limited (the "Company") for the year ending **December 31, 2017**. This engagement letter, together with the attachments (the "Engagement Letter"), sets out the basis upon which we will provide tax services to the Company (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. Responsibilities of the tax advisor**

- 2.1** We will be responsible for the Company's income tax compliance for the year ending **December 31, 2017**. We will not deal with earlier periods unless you specifically ask us to do so and we agree.

**3. Responsibilities of Trustees or Directors**

- 3.1** The responsibility of maintaining proper accounting records and preparing financial statements, including adequate disclosure is that of the management of the Company.

**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)

**5. Fees**

- 5.1** Our fees are calculated and have been agreed in accordance with Schedule III attached.

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

### **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 tax services as specified in Schedule I of this Engagement Letter. Our fees will be **UGX 2,500,000 (Three Million Two Hundred Thousand Uganda Shillings Only) per year**. Our fees for any subsequent tax services will be revised and communicated to you annually in writing.

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

Our business terms require that we bill for our fees for the year ending **December 31, 2017** in full at the commencement of this engagement. We will present our invoice, which will be due for payment on submission.

We will notify you immediately of any circumstances that we encounter which could significantly affect our fees.

The timely completion of the tax work requires the full co-operation of your staff in the provision of records, documentation, other information and explanations relevant to the tax work. 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.

Incidental and out-of-pocket expenses such as travelling, subsistence, any special telecommunications or commuting charges and any other expenses properly incurred while engaged on your business, whether at your premises or elsewhere, will be charged at cost

