

Our ref: T/BRJ/o46/ESU1/17

June 20, 2017

The Directors
Engineering Solutions (U) Limited
7 Spring Close, Off 5th street
P.O.Box 25349
Kampala, Uganda

Dear Sirs,

LETTER OF ENGAGEMENT – TAXATION SERVICES

1. Introduction

- 1.1 Thank you for appointing us to provide tax services to Engineering Solutions (U) Limited thereafter (“the Company”). This engagement letter, together with the attachments (the “Engagement Letter”), sets out the basis upon which we will provide professional 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. Our Responsibilities

- 2.1 We submitted the company’s May 2017 Value Added Tax (“VAT”) return, will train the accounting staff on how to prepare and file a VAT return and abject to the amended additional income tax assessment. The full scope of our work is detailed in *Schedule I – Responsibilities of the Tax Advisor*, of this Engagement Letter.

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 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;

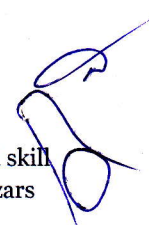
Contact Person: Mr Robert Busuulwa
Direct telephone: +256 782 604 832
Email address: robert.busuulwa@brj.co.ug

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 professional services as specified in Schedule I of this Engagement Letter;

- VAT filing - **USD 300 (Three Hundred United States Dollars);**
- VAT training - **USD 150 (One Hundred and Fifty United States Dollars);** and
- Objection to the assessment - **we will not charge the Company any fees for this.**

Our fees are **exclusive of VAT**, which is currently charged at 18% and disbursements which will be charged at a cost.

Our fees for the provision of the tax services as specified in this engagement are payable in full upon signing of the engagement letter.

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.