



AGS FOODS FZCO
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Subject: Letter of Recommendation
To: Smart Countax Chartered Accountants
Dubai, United Arab Emirates

I am writing this letter in my capacity as Financial Director of **AGS Foods FZCO** to express our sincere appreciation for the high-quality professional services provided by the Smart Countax team.

We engaged Smart Countax for two important projects: an internal audit combined with a compliance review against Dubai legislation and IFRS standards, as well as a subsequent data audit for Transfer Pricing Compliance.

What particularly impressed us was the team's exceptional flexibility and adaptability. Our request for the internal audit was unscheduled, yet Smart Countax promptly adjusted their resources and timeline to fully meet our tight deadlines without any compromise in quality.

The quality of the Balance Sheet and Profit & Loss analysis was excellent — thorough, insightful and professional. The team followed a clear and structured verification procedure and algorithm. We especially valued the transparency of the entire process: every step was clearly explained, which gave us full confidence and understanding at all stages of the work.

Communication was outstanding. The team maintained constant contact with us and remained available and responsive even on weekends. This level of support made the entire process smooth and efficient despite the compressed schedule.

We highly recommend Smart Countax as a reliable, professional and client-oriented partner for audit and compliance services in Dubai. Their expertise, transparency and dedication make them an excellent choice for any company seeking high-quality financial and regulatory support.

We are pleased to provide this recommendation for publication on your website and authorize its use in your marketing materials.

Yours sincerely,
Lyudmila Branga
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A handwritten signature in blue ink, appearing to read 'Lyudmila Branga', is written over a faint, larger blue ink signature that is partially visible in the background.