

Form 114a
 Department of the Treasury
 Financial Crimes Enforcement
 Network (FinCEN)
 May 2015

Record of Authorization to Electronically File FBARs

(See instructions below for completion)
 Do not send to FinCEN. Retain this form for your records.

The form 114a may be digitally signed

FNUGAGA20220001

Part I Persons who have an obligation to file a Report of Foreign Bank and Financial Accounts)

1. Owner last name or entity's legal name GAGAN	2. Owner first name FNU	3. Owner M.I.
4. Spouse last name (if jointly filing FBAR - see instructions below)	5. Spouse first name	6. Spouse M.I.

I/we declare that I/we have provided information concerning 3 (enter number of accounts) foreign bank and financial account(s) for the filing year ending December 31, 2022 to the preparer listed in Part II; that this information is to the best of my/our knowledge true, correct, and complete; that I/we authorize the preparer listed in Part II to complete and submit to the Financial Crimes Enforcement Network (FinCEN) a Report of Foreign Bank and Financial Accounts (FBAR) based on the information that I/we have provided; and that I/we authorize the preparer listed in Part II to receive information from FinCEN, answer inquiries and resolve issues relating to this submission. I/we acknowledge that, notwithstanding this declaration, it is my/our legal responsibility, not that of the preparer listed in Part II, to timely file an FBAR if required by law to do so.

7. Owner signature (Authorized representative if entity) <i>Ray</i>	8. Date <u>05 15 2023</u> MM DD YYYY	9. Owner or entity TIN <u>194-59-0613</u>	10. TIN a <input type="checkbox"/> EIN type b <input checked="" type="checkbox"/> SSN/TIN c <input type="checkbox"/> Foreign
11. Spouse signature	12. Date MM DD YYYY	13. Spouse TIN	14. TIN a <input type="checkbox"/> EIN type b <input type="checkbox"/> SSN/TIN c <input type="checkbox"/> Foreign

Part II Individual or Entity Authorized to File FBAR on behalf of Persons who have an obligation to file.

15. Preparer last name RAVEENDRAN	16. Preparer first name RATHEESH	17. Preparer M.I. 	18. Preparer PTIN P01475043
19. Address 450 E LAS OLAS BLVD, SUITE 1200 FORT LAUDERDALE	20. City FTL	21. State FL	22. ZIP/postal code 33301
23. Country code US	24. Preparer's (Item 15) employer's (Entity) name KPMG LLP	25. Employer EIN 13-5565207	26. Preparer's signature RATHEESH RAVEENDRAN

Instructions for completing the FBAR Signature Authorization Record

This record may be completed by the individual or entity granting such authorization (Part I) OR the individual/entity authorized to perform such services. The completed record must be signed by the individual(s)/entity granting the authorization (Part I) and the individual/entity that will file the FBAR. The Preparer/filing entity must be registered with FinCEN BSA E-File system. (See <http://bsae filing.fincen.treas.gov/main.html> for registration).
 Read and complete the account owner statement in Part I.

To authorize a third party to file the Foreign Bank and Financial Accounts Report (FBAR), the account owner should complete Part I, items 1 through 3 (as required), sign and date the document in Part I, items 7/8 and complete items 9 and 10. Item 7 may be digitally signed.

Accounts Jointly Owned by Spouses (see exceptions in the FBAR instructions).

If the account owner is filing an FBAR jointly with his/her spouse, the spouse must also complete Part I, items 4 through 6. The spouse must also sign and date the report in items 11/12. (Item 11 may be digitally signed) and complete items 13 and 14. A third party preparer may be one of the spouses of the jointly owned foreign account. In this case, both spouses must complete Part I of form 114a in its entirety. The third party preparer (spouse) that will file the FBAR on behalf of both spouses will complete Part II in its entirety (do not use such terms as *see above*, or *same as item number x*).

Complete Part II, items 15 through 18 with the preparer's information. The address, items 19 through 23, is that of the preparer or the preparer's employer if the preparer is an employee. Record the employer's information (if any) in items 24 and 25. If the preparer does not have a PTIN, leave item 18 blank. The third party preparer must sign in item 26 (digital signature acceptable) of Part II indicating that the FBAR will be filed as directed by the authorizing authority.

The person(s) listed in Part I, and the person listed in Part II as authorized to file on behalf of the person(s) listed in Part I, should retain copies of this record of authorization and the filing itself, both for a period of 5 years. See 31 CFR 1010.430(d).

DO NOT SEND THIS RECORD TO FINCEN UNLESS REQUESTED TO DO SO.