

# EXHIBIT F

**From:** Joshua Farinella <Jos[REDACTED]@choicegroup.in>  
**Sent:** Thursday, December 14, 2023 1:49 AM  
**To:** A, Raj [REDACTED] <Raj[REDACTED]@sgs.com>  
**Cc:** JT <[REDACTED]@choicegroup.in>; Jacob Jose <jac[REDACTED]@choicegroup.in>; Thomas Jose <tho[REDACTED]@choicegroup.in>; a [REDACTED] <a[REDACTED]@choicegroup.in>; Sub [REDACTED] <S.Su[REDACTED]@sgs.com>  
**Subject:** RE: [EXTERNAL] Recent SGS Reports

Good evening and thank you for your reply.

I would like to zero in on the inspection statement.

**Whatever findings we report, it will be directly observed by SGS Inspector only. Integrity is non-negotiable in SGS. You can please cross check with the CC TV regarding the inspection of samples by SGS Inspector.**

I appreciate you clarifying the product testing procedure for me. I was unaware that it was based on direct observation of our QC team.

I mentioned the 10:50 inspection because I had already viewed the CCTV and knew the inspector was not near the QC inspection station. But today I have gone deeper into this. I thought maybe I got a little ahead of myself, so I looked at the next 4 inspection times.

The inspector was not present for those either. I assumed, then, that the inspector was taking the results of our testing and plugging them into his sheet at some other point in the day. While that is still not any kind of direct observation, I guess it would still be viewed as the inspector reporting on what is actually happening in the factory. So, I went and pulled all our QC testing from the 8<sup>th</sup> and compared with the results on the inspector's report. Because, if, like you said, SGS is only reporting the findings of our QC team, based on direct observation, then the inspection report from SGS should mirror our own tests.

THEY DO NOT MATCH. They are not even close.

My suspicion of a fabricated report is no longer a suspicion. It can now be accepted, whether you like it or not, as a statement of fact.

Best Regards,

*Joshua Farinella*  
General Manager  
Choice Canning Co. BAP Unit IV  
WhatsApp 1570 [REDACTED]

Mobile 9180 [REDACTED]

**Aut inveniam viam aut faciam**

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**From:** A, Raj [REDACTED] <Raj [REDACTED]@sgs.com>  
**Sent:** Tuesday, December 12, 2023 7:02 PM  
**To:** Joshua Farinella <Jos [REDACTED]@choicelgroup.in>  
**Cc:** JT <[REDACTED]@choicelgroup.in>; Jacob Jose <jac [REDACTED]@choicelgroup.in>; Thomas Jose <tho [REDACTED]@choicelgroup.in>; a [REDACTED] <a [REDACTED]@choicelgroup.in>; Sub [REDACTED] <S.Su [REDACTED]@sgs.com>  
**Subject:** RE: [EXTERNAL] Recent SGS Reports

Hi Joshua,

Good Evening!! Please go through the comments in **Red**.

Best Regards

**Raj** [REDACTED]  
**Health & Nutrition**  
Manager – Food

**SGS India Private Limited**  
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E-mail: Raj [REDACTED]@sgs.com

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**From:** Joshua Farinella <Jos [REDACTED]@choicelgroup.in>  
**Sent:** Monday, 11 December, 2023 16:06  
**To:** A, Raj [REDACTED] <Raj [REDACTED]@sgs.com>  
**Cc:** JT <[REDACTED]@choicelgroup.in>; Jacob Jose <jac [REDACTED]@choicelgroup.in>; Thomas Jose <tho [REDACTED]@choicelgroup.in>; a [REDACTED] <a [REDACTED]@choicelgroup.in>  
**Subject:** [EXTERNAL] Recent SGS Reports

**\*\*\* WARNING: this message is from an EXTERNAL SENDER. Please be cautious, particularly with links and attachments. \*\*\***

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Raj [REDACTED]

Good afternoon. As you can see, I have also included JT, and some of the Choice shareholders on this email.

JT passed the reports from Friday, the 8<sup>th</sup>, to me for analysis and corrective actions.

Before I get into my analysis, allow me to give my opinion on having SGS in the facility...

I do not believe SGS is necessary here. At all. Maybe a few months back. But not now. And I make no attempt at hiding this opinion. I have also shared a suspicion I have that some of the reports from SGS are partially fabricated. My guess is this would be done to demonstrate the need for Choice to retain SGS services. Now, let's move on...

I am not going to give an analysis of the entire report. I will, however, give feedback for the 1<sup>st</sup> item mentioned. The last item mentioned. And a couple in the middle. That's a large enough sampling for everyone to get a complete picture.

The concept of Implementations in the factory is to ensure the systems are in place for right product to reach the customer. We are glad to see the relevant changes in the factory in the last three months, strengthening our motto to take up to the next level. However, some misconceptions in the flow is haling behind.

**Raw Material – Proper icing is being maintained.**

Fantastic! We always seem to have issues with that. The problem is there was no raw material there on Friday. Everything had been deheaded and graded the day before.

Moving on....

We have reported that there is no raw material arrival on this particular day (attachment 1). But, our inspector observed beheaded material stored in the chill room. We had mentioned this beheaded material as raw material. We are not policing here. Our objective is to ensure proper production and quality control, so that there are no complaints from end customer. As per the instruction from JT Sir, we are not only observing the defects in the system but also taking the immediate corrective action. Please note that on the same day, the chill room was slimy and dirty (attachment 2). Our inspector communicated with the supervisor and cleaned up.

**Grading - lot no:1497 found melted in condition and Processed for rework.**

Not good, I know. But..... Lot 1497 was received and processed a month ago. Benefit of the doubt, maybe it was a typo. It happens.

**Value Addition – Batch # 1497 peeling progressed.**

Wait a minute now.. The same typo? Again? In a different section on a different page of the report. Now that's interesting.

It's not a typo error. The material from cold storage was taken out on 8<sup>th</sup> Dec for melting and reprocessing / rework (i.e. thawed, value added, soaked, frozen and packed for BB). The good material out of it is packed. Inspector discussed with the supervisor on this lot, who informed that it is of Lot 1497 but mentioned as 51/60 only. In Attachment 3 (enclosed) point 6 represent the material is reprocessed on 08th. The same was mentioned in the report.

**Product Check – Sample 1. Time – 1050**

The results of the testing don't matter right now. The fact that the SGS inspector was nowhere near where that testing occurred matters quite a bit. I was under the impression that the inspector was to perform testing as a verification of the products' acceptability. Maybe I am wrong. Maybe he is just there to copy our testing. Which brings me back to the top where I said I don't think SGS is necessary here.

Whatever findings we report, it will be directly observed by SGS Inspector only. Integrity is non-negotiable in SGS. You can please cross check with the CC TV regarding the inspection of samples by SGS Inspector.

The issues I've mentioned are not just limited to Friday's report. This happens every day. SGS is here to essentially be the police department keeping an eye on the Managing Director's property. SGS has failed. SGS is, at least here, a police department that should be defunded. Back home, when we pay for a service, and that service is not provided as promised, that would be considered theft.

We are flagging issues which are to be utterly measured and it's up to you take them forward positively. We always observe the deviations / cleanliness and immediately take action to resolve that, rather than just policing.

You had requested a timeline for cleaning / structural / replacement items / machinery / any as such (as per attachment 4 - mail communication) and we are happy to respond optimistically and make the work outs right.

Please be informed that we have achieved as a team many of the production and quality objectives. On the next level of implementation, we intend to propose "Hygiene Monitoring" to ensure the control of micro aspects, which includes swab collection on food contact surfaces, workers hand, product etc. for microbial contamination tests which will be conducted by your lab QC. We can help to monitor this. Additionally we can also calibrate your inhouse lab tests with our lab tests.

If required, we all can have a discussion over a zoom meeting.

We are ending this mail with a popular quote: "Quality is never an accident. It is always the result of intelligent effort. There must be the will to produce a superior thing." — **John Ruskin**

I will be eagerly awaiting your root cause analysis and corrective action report.

Best Regards,

*Joshua Farinella*

General Manager

Choice Canning Co. BAP Unit IV

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