

REPUBLIC OF KENYA  
IN THE HIGH COURT OF KENYA AT NAIROBI  
MISC. CRIMINAL APPLICATION NO. E207 OF 2021  
IN THE MATTER OF AN APPLICATION FOR ENFORCEMENT OF THE BILL OF RIGHTS, CHAPTER FOUR  
OF THE CONSTITUTION OF KENYA  
IN THE MATTER OF AN APPLICATION FOR THE ENFORCEMENT OF ARTICLES 19, 20, 21, 22, 29 AND 49  
OF THE CONSTITUTION OF KENYA  
IN THE MATTER OF SECTIONS 61, 80, 87, 95, 97, 99, AND 103 OF THE TAX PROCEDURES ACT, NO. 29 OF  
2015 AND SECTION 123 OF THE CRIMINAL PROCEDURE CODE, CAP. 75, LAWS OF KENYA

---

BETWEEN

MARY WAMBUI MUNGAL .....1<sup>ST</sup> APPLICANT

EVELYN NYAMBURA MUNGAL.....2<sup>ND</sup> APPLICANT

PURITY NJOKI MUNGAL.....3<sup>RD</sup> APPLICANT

-VERSUS-

THE DIRECTOR OF PUBLIC PROSECUTIONS .....1<sup>ST</sup> RESPONDENT

THE INSPECTOR GENERAL OF POLICE .....2<sup>ND</sup> RESPONDENT

THE KENYA REVENUE AUTHORITY.....3<sup>RD</sup> RESPONDENT

-AND-

PURMA HOLDINGS LIMITED.....INTERESTED PARTY

TO

1. **THE DIRECTOR OF PUBLIC PROSECUTIONS**

ODPP House, Ragati Road, Upper Hill

P.O. Box 30701-00100.

NAIROBI, KENYA

Tel: +254 2732090/2732240/2715833/2715836

Mobile: 0787880580

Email: [info@odpp.go.ke](mailto:info@odpp.go.ke)



2. **THE INSPECTOR GENERAL OF POLICE**

Jogoo House 'A' Taifa Road 4<sup>th</sup> Floor

P.O Box 44249-00100

NAIROBI

Email: [nps@nationalpolice.go.ke](mailto:nps@nationalpolice.go.ke)

Tel: 0202221969

3. **THE KENYA REVENUE AUTHORITY**

Times Towers Building

Haile Selassie Avenue

P.O Box 48240-00100

NAIROBI

Email: [callcentre@kra.go.ke](mailto:callcentre@kra.go.ke)

Tel: 0711099999, 0204998000

MENTION NOTICE

**TAKE NOTICE** that this matter came up before Hon. Lady Justice C. Githua for directions on 30<sup>th</sup> June, 2021. Kindly note that the Court has listed this matter for Mention for directions on 5<sup>th</sup> July, 2021.

**TAKE FURTHER NOTICE** that if you do not attend by yourself, your advocate or by someone duly authorized by law to act for you, the case may be heard and decided in your absence.

DATED at NAIROBI this ..... 1<sup>st</sup> ..... day of ..... July ..... 2021



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WALUBENGO WANINGILO & COMPANY ADVOCATES  
ADVOCATES FOR THE 1<sup>ST</sup>, 2<sup>ND</sup> and 3<sup>RD</sup> APPLICANTS

DRAWN AND FILED BY:

Walubengo Waningilo & Company

Advocates,

NHIF Building, 2<sup>nd</sup> Floor,

Ragati Road.

☒ P. O. Box 7917-00100,

NAIROBI.

✉ [walubengowaningiloadvocates@gmail.com](mailto:walubengowaningiloadvocates@gmail.com)



REPUBLIC OF KENYA  
THE JUDICIARY  
Fees Receipt  
FSCA-0093773



Issued On: 2021-06-28 10:52:16

Received from WALUBENGO WANINGILO CO.ADVOCATES in Case No:  
HCCRMISCAPPL/E207/2021 as below

Document Type	Units	Amount Assessed
1 Annexure	6	60.00
2 Supporting Affidavit	1	75.00
3 Certificate of urgency	1	100.00
4 Application/Notice of Motion	1	300.00

**Total : Ksh.535.00**

Payment Mode	Transaction No.	Transaction Date	Amount Paid
1 - MPESA	PFS5NSP90P	2021-06-28 10:54:12+03	535.00

**Total Payment : KES 535.00 ( Five Hundred and Thirty Five Only )**

**CTS Invoice REF : EYGPUBVT**

Issued By: System .....  
**Signature & Stamp**

Justice be our Shield and Defender

REPUBLIC OF KENYA

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PURITY NJOKI MUNGAL.....3<sup>RD</sup> APPLICANT

-VERSUS-

THE DIRECTOR OF PUBLIC PROSECUTIONS .....1<sup>ST</sup> RESPONDENT

THE INSPECTOR GENERAL OF POLICE .....2<sup>ND</sup> RESPONDENT

THE KENYA REVENUE AUTHORITY.....3<sup>RD</sup> RESPONDENT

-AND-

PURMA HOLDINGS LIMITED.....INTERESTED PARTY

CERTIFICATE OF URGENCY

I, WALUBENGO WANINGILO an Advocate of this Honourable Court and of Post Office Box Number 7917-00100, Nairobi in the Republic of Kenya, do hereby certify that this matter is urgent for the following reasons: -

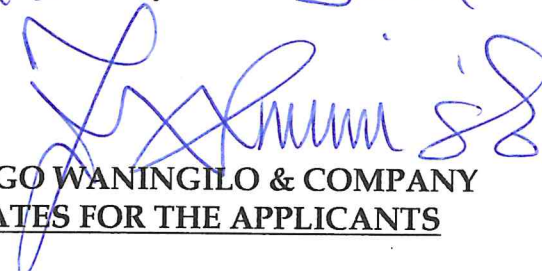
1. **THAT** the 1<sup>st</sup> Applicant is a director of Purma Holdings Limited, the Interested Party herein.
2. **THAT** the 2<sup>nd</sup> and 3<sup>rd</sup> Applicants were former directors of Purma Holdings Limited in their minority age and years.
3. **THAT** the Kenya Revenue Authority, the 3<sup>rd</sup> Respondent herein has issued notices to the Applicants herein requiring their joint attendance at its offices for alleged nonpayment of taxes.

4. THAT the 1<sup>st</sup> Applicant who is the current director of Purma Holdings Limited is currently out of the country.
5. THAT the 3<sup>rd</sup> Respondent has been conducting taxation investigations on the Interested Party for the last 2 years. That all along the Interested Party has cooperated and has provided all demanded documents and information and sought clarification whenever necessary. The latest communication being on 17<sup>th</sup> June 2021.
6. THAT the 3<sup>rd</sup> Respondent has now threatened to initiate proceedings to have all the Applicants arrested and arraigned in court on Criminal charges while the Investigations are not complete as per the Interested Party's Auditors letter to the 3<sup>rd</sup> Respondent referred to in the immediate preceding paragraph.
7. THAT all the Applicants are ready and willing to honour the said notices and summons herein when the 1<sup>st</sup> Applicant the current director of Purma Holdings Limited comes back into the country and after the 2<sup>nd</sup> and 3<sup>rd</sup> Applicants have been appraised on the apparent taxation dispute between the Interested Party and the 3<sup>rd</sup> Respondent.
8. THAT the 2<sup>nd</sup> and 3<sup>rd</sup> Applicants are not conversant with the matters the subject of investigations by the 3<sup>rd</sup> Respondent as their being and removal as directors of the Interested Party herein in the past were the sole actions of the 1<sup>st</sup> Applicant.
9. THAT the 2<sup>nd</sup> and 3<sup>rd</sup> Applicants are neither directors, employees, agents nor customers of the Interested Party as to make them be in a position to know and answer to the subject of the summons to them dated 23<sup>rd</sup> June 2021 by the 3<sup>rd</sup> Respondent.
10. THAT the said summons dated 23<sup>rd</sup> June 2021 were served vide e-mail to the Applicants late in the day on 24<sup>th</sup> June 2021 and required the Applicants to appear at 2.00pm on 25<sup>th</sup> June 2021 and answer to investigations regarding alleged taxation matters worth Kshs.2,535,410,527.00 involving the Interested Party herein.
11. THAT the summons, despite the gravity of the subject matter and brevity of notice, contained pointed threat that failure to appear would result in unspecified legal action against the Applicants by the 3<sup>rd</sup> Respondent.
12. THAT the Applicants appointed the Law firm of Walubengo Waningilo & Co. Advocates to plead for reasonable time for the Applicants :
  - (a) For the 1<sup>st</sup> Applicant to return to Kenya having been summoned while she was abroad
  - (b) For the 2<sup>nd</sup> and 3<sup>rd</sup> Applicants to be appraised and made to understand the subject of investigations before they appear to answer on the same.

13. THAT I, Walubengo Waningilo, Advocate, appeared on behalf of the Applicants at the 3<sup>rd</sup> Respondent's offices on 6<sup>th</sup> Floor, Ushuru Pension Towers at 2.00pm on 25<sup>th</sup> June 2021. That I waited till 3.30pm when I met Dominic Keng'ara and a lady Legal Officer of the 3<sup>rd</sup> Respondent. That I presented to them the predicaments of the Applicants, sought extension of time for the Applicants to appear, supporting the pleas with prove of exit from Kenya and entry into Zambia of the 1<sup>st</sup> Applicant pre-summons; and CR-12 showing that the 2<sup>nd</sup> and 3<sup>rd</sup> Applicants are not directors of the Interested Party. The officers insisted that the Applicants must appear, latest Monday the 28<sup>th</sup> June 2021. Failure to appear will be followed by realization of the threatened legal action, arrest.
14. THAT in the circumstances the Applicants are apprehensive that the Respondents are determined to have all of them in custody by all means possible and will abuse their powers in disregard of the Constitution to meet their objectives.
15. THAT the rush with which the 3<sup>rd</sup> Respondent is currently conducting itself is inimical to the constitutional rights of the Applicants, in particular provisions of Article 47 of the Constitution.
16. THAT it is thus only fair and just that this Application is heard forthwith and the orders sought granted.
17. Hence the extreme urgency of this application.

DATED at NAIROBI this

28<sup>th</sup> day of June 2021



2021

**WALUBENGO WANINGILO & COMPANY**  
**ADVOCATES FOR THE APPLICANTS**

**DRAWN AND FILED BY:**

**Walubengo Waningilo & Company**  
**Advocates,**

NHIF Building, 2<sup>nd</sup> Floor,  
Ragati Road.

✉ P. O. Box 7917-00100,

**NAIROBI.**

✉ [walubengowaningiloadvocates@gmail.com](mailto:walubengowaningiloadvocates@gmail.com)

✉ [nelimawalubengo@outlook.com](mailto:nelimawalubengo@outlook.com)

☎ 0728463285; 0722795003

**TO BE SERVED UPON**

**1. THE DIRECTOR OF PUBLIC PROSECUTIONS**

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P.O. Box 30701-00100.

**NAIROBI, KENYA**

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EVELYN NYAMBURA MUNGAI.....2<sup>ND</sup> APPLICANT

PURITY NJOKI MUNGAI.....3<sup>RD</sup> APPLICANT

-VERSUS-

THE DIRECTOR OF PUBLIC PROSECUTIONS .....1<sup>ST</sup> RESPONDENT

THE INSPECTOR GENERAL OF POLICE .....2<sup>ND</sup> RESPONDENT

THE KENYA REVENUE AUTHORITY.....3<sup>RD</sup> RESPONDENT

-AND-

PURMA HOLDINGS LIMITED.....INTERESTED PARTY

**NOTICE OF MOTION**

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(Under Articles 19, 20, 21, 22, 29, 49 and 165(3) of the Constitution of Kenya, paragraph 4.29 of the Bail and Bond Policy Guidelines, 2015 and all other enabling provisions of the laws of Kenya)

**TAKE NOTICE** that this Honourable Court will be moved on the .....day of .....2021 at 9.00 O'clock in the forenoon or so soon thereafter for hearing of an application by the Counsel for the Applicant for orders:-

1. **THAT** this application be certified urgent and be heard ex parte in the first instance.



2. THAT pending the hearing and determination of this application *inter partes*, this Honourable Court be pleased to grant the Applicants interim anticipatory bail/bond.
3. THAT this Honourable Court be pleased to grant the Applicants anticipatory bail/bond prohibiting the Respondents from arbitrarily effecting their arrest.
4. THAT the Honourable Court be pleased to issue any further and other orders it deems just and fit.

WHICH APPLICATION is supported by the annexed affidavit of NYAMBURA MUNGAI and is based on the following grounds and other grounds to be adduced at the hearing thereof that:

1. That the applicants are facing imminent arbitrary arrest directly flowing from apparent dispute between the 3<sup>rd</sup> Respondent and the Interested Party herein..
2. That the applicants are ready and willing to comply with the notices of attendance issued to them.
3. That the 1<sup>st</sup> applicant the director of Purma Holdings Limited is currently out of the country and was summoned when she was already out of the country.
4. That the 2<sup>nd</sup> and 3<sup>rd</sup> applicants are former directors of Purma Holdings Limited who were put in by the 1<sup>st</sup> applicant while they were in their minority age and as such have no idea regarding the dispute between the 3<sup>rd</sup> Respondent and the Interested Party herein.
5. The 2<sup>nd</sup> and 3<sup>rd</sup> Respondent had been put in as minority shareholders and directors at incorporation of the company by the 1<sup>st</sup> Applicant, their mother, without their consent (Having been minors and in school).
6. That on her own volition on having judged that the business did not rhyme with her daughters' desires and interests in life, she removed them from shareholding and directorship.
7. That currently the 2<sup>nd</sup> and 3<sup>rd</sup> Applicants are neither shareholders, directors, employees, agents nor customers of the Interested Party to be persons of interest in a taxation dispute between the Interested Party and the 3<sup>rd</sup> Respondent.
8. That the applicants are willing and ready to comply and have any tax issue amicably resolved after the 1<sup>st</sup> Applicant is back in the country and the 2<sup>nd</sup> and 3<sup>rd</sup> Applicants have been appraised and made to understand the gist of the dispute and their role, if any.
9. That it will be in the interests of justice that the orders sought herein be granted.

10. That the balance of convenience gravitates towards the grant of the orders sought herein.

11. That the respondents herein will suffer no prejudice if the orders sought herein are granted.

DATED at NAIROBI this 28<sup>th</sup> day of June, 2021.

  
**WALUBENGO WANINGILO & COMPANY**  
**ADVOCATES FOR THE APPLICANTS**

**DRAWN AND FILED BY:**

**Walubengo Waningilo & Company**

**Advocates,**

**NHIF Building, 2<sup>nd</sup> Floor,**

**Ragati Road.**

**☒ P. O. Box 7917-00100,**

**NAIROBI.**

**[walubengowaningiloadvocates@gmail.com](mailto:walubengowaningiloadvocates@gmail.com)**

**[nelimawalubengo@outlook.com](mailto:nelimawalubengo@outlook.com)**

**☎ 0728463285; 0722795003**

**TO BE SERVED UPON**

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PURITY NJOKI MUNGAI.....3<sup>RD</sup> APPLICANT

-VERSUS-

THE DIRECTOR OF PUBLIC PROSECUTIONS .....1<sup>ST</sup> RESPONDENT

THE INSPECTOR GENERAL OF POLICE .....2<sup>ND</sup> RESPONDENT

THE KENYA REVENUE AUTHORITY.....3<sup>RD</sup> RESPONDENT

-AND-

PURMA HOLDINGS LIMITED.....INTERESTED PARTY

SUPPORTING AFFIDAVIT

I, EVELYN NYAMBURA MUNGAI of P. O Box 63772-00619 Nairobi within the Republic of Kenya do make Oath and state as follows:

1. THAT I am the 2<sup>nd</sup> applicant herein and therefore competent to make this affidavit.
2. THAT the I have express authority from the 1<sup>st</sup> and the 3<sup>rd</sup> Applicants to swear this affidavit on their behalf.
3. THAT the 1<sup>st</sup> Applicant is my mother and the 3<sup>rd</sup> Applicant is my sister.

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4. THAT the 1<sup>st</sup> Applicant is the only current director of Purma Holdings Limited the Interested Party herein (*Annexed herewith and marked ENM1 is copy of the current CR 12*)
5. THAT the 3<sup>rd</sup> Applicant and I are former directors of the said company during our minority age years our mother had on her own volition put the two of us in the company as directors.
6. THAT the 3<sup>rd</sup> Applicant and I ceased being directors of Purma Holdings when on realizing that the two of us had other interests for our respective careers in life, our mother removed us. (*Annexed herewith and marked ENM2 a copy of the Change of Directors*).
7. THAT since then 3<sup>rd</sup> Applicant and myself are neither shareholders, directors, employees agents nor customers of the Interested Party to be in positions of persons of interest capable of answering questions regarding taxation disputes between the Interested Party and the 3<sup>rd</sup> Respondent.
8. THAT on 24<sup>th</sup> June 2021 the 1<sup>st</sup> and the 3<sup>rd</sup> Applicants and myself received notices dated 23<sup>rd</sup> June 2021 to appear jointly at the 3<sup>rd</sup> Respondents offices on 25<sup>th</sup> June 2021 at 2.00PM. (*Annexed herewith and marked ENM3(a) (b) and (c) are copies of the said Notices*)
9. THAT the 1<sup>st</sup> Applicant is currently out of the country away in Zambia on earlier scheduled business engagements. (*Annexed herewith and marked ENM4 is a copy of the 1<sup>st</sup> applicants travel documents*)
10. THAT we instructed our Advocates on record to communicate our inability to comply with the summons dated 23<sup>rd</sup> June 2021 and received late on 24<sup>th</sup> June 2021 on the following grounds :
  - (a) the absence of the 1<sup>st</sup> Applicant from the Country
  - (b) the 3<sup>rd</sup> Applicant's and my own lack of information and understanding of the entire dispute between the 3<sup>rd</sup> Respondent and the Interested Party
  - (c) the need for some time for the 2 of us to be appraised of the matter so that we could answer from the point of information and understanding of the subject at hand.
11. THAT our Advocate has reported to us, and we verily believe and trust his report, that he attended the offices of the 3<sup>rd</sup> Respondent on the 25<sup>th</sup> June 2021 at 2.00pm wherein he met the officers that had summoned the Applicants to appear. That the officers of the 3<sup>rd</sup> Respondent are adamant that the Applicants must appear before them latest 28<sup>th</sup> June 2021, failing which legal action shall be taken against them.
12. THAT the 3<sup>rd</sup> Respondent has now threatened to initiate the process of arresting us and arraigning us before court.

13. THAT we are apprehensive that we might be arrested at any time and be arraigned in court.
14. THAT in the circumstances we have reasonable apprehension that the Respondents are out to ensure that we are arrested and put in custody by all means necessary including infringing on our constitutionally guaranteed rights to freedom from arbitrary arrest and to bail and bond.
15. THAT we are all ready to honour the contents of the aforementioned notices and appear at the 3<sup>rd</sup> Respondent as soon as the 1<sup>st</sup> applicant is back in the country and the 3<sup>rd</sup> Applicant are appraised of the subject of the dispute between the Interested Party and the 3<sup>rd</sup> Respondent .
16. THAT it will be in the interests of justice that the orders sought herein are granted as otherwise the 3<sup>rd</sup> Respondent will infringe the Applicants' constitutional rights with impunity.
17. THAT the balance of convenience gravitates towards the grant of the orders sought herein.
18. THAT the Respondents herein will suffer no prejudice if the orders sought herein are granted.
19. THAT I pray that this honourable court do grant us anticipatory bail.
20. THAT what is deponed to herein is true to the best of my knowledge, understanding and belief.

SWORN by the said )  
 EVELYN NYAMBURA MUNGAI )  
 at Nairobi this 28<sup>th</sup> day of June 2021 )  
 BEFORE ME )  
 COMMISSIONER FOR OATHS )



.....  
 DEPONENT

**DRAWN AND FILED BY:**  
**Walubengo Waningilo & Company**  
**Advocates,**  
 NHIF Building, 2<sup>nd</sup> Floor,  
 Ragati Road.  
 ☒ P. O. Box 7917-00100,  
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 ✉ [walubengowaningiloadvocates@gmail.com](mailto:walubengowaningiloadvocates@gmail.com)  
 ✉ [nelimawalubengo@outlook.com](mailto:nelimawalubengo@outlook.com)  
 ☎ 0728463285; 0722795003

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THE REPUBLIC OF KENYA

BUSINESS REGISTRATION SERVICE  
P. O. BOX 30031  
NAIROBI  
27 JUN 2021

To  
MARY WAMBUI MUNGAI  
P.O. Box 63772  
00619 - MUTHAIGA

This is the exhibit marked "ENM 1."  
referred to in the annexed affidavit declaration  
of Mary Wambui Mungai  
declared before me this 25th  
day of June at NRB  
Commissioner for Oaths

THE COMPANIES ACT, 2015

Records relating to the below company held by the Companies Registry as at 27 Jun 2021

COMPANY	PURMA HOLDINGS LIMITED
COMPANY NUMBER	C.69220
NOMINAL SHARE CAPITAL	1,000,000.00
NUMBER AND TYPE OF SHARES (VALUE PER SHARE)	ORDINARY: 10000 (KES 100.00 EACH)
DATE OF REGISTRATION	13TH FEB, 1996
REGISTERED OFFICE	P.O BOX P.O BOX 77341 G.P.O NAIROBI TELEPHONE: , EMAIL: COUNTY: , DISTRICT: , LOCALITY: STREET: OUTERING ROAD., BUILDING: CII KARIOBANGI LIGHT INDUSTRY
POSTAL ADDRESS	P.O BOX P.O BOX 77341 G.P.O NAIROBI
ENCUMBRANCES	DESCRIPTION CHARGE DATE OF INSTRUMENT: 16 APR 2019 AMOUNT SECURED: KES 240000000  DESCRIPTION CHARGE DATE OF INSTRUMENT: 16 APR 2019 AMOUNT SECURED: KES 150000000

Name of Directors and Shareholders of the above company with their particular are as follows

NAME	DESCRIPTION	ADDRESS	NATIONALITY	SHARES
MARY WAMBUI MUNGAI	DIRECTOR/SHAREHOLDER	P.O BOX 77341	KENYA	ORDINARY: 1000
MARY WAMBUI MUNGAI	SECRETARY		N/A	ORDINARY: 0
TOTAL				1000

Yours Faithfully,  
REGISTRAR OF COMPANIES



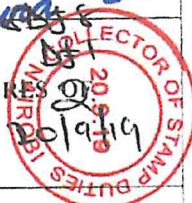

REF NO: OS-B2FXA96R

DISCLAIMER: THIS IS A SYSTEM GENERATED CERTIFICATE AND DOES NOT REQUIRE A SIGNATURE

## TRANSFER OF SHARES OR STOCK

**FOR THE CONSIDERATION** shown the transferor hereby transfers to the Transferee the number of Shares (or amount of the Stock) in the undertaking set above to be held by the Transferee on the terms on which the Transferor held the same.

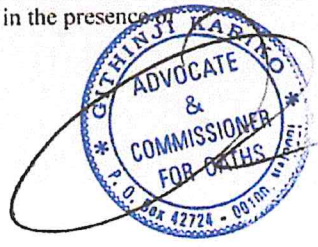
Full name of undertaking	PURMA HOLDINGS LIMITED P.O BOX 77341-00100 NAIROBI	
Number or amount and Description of securities Transferred	Number or amount in Figures  150	Number or amount in words, and full description <b>ONE HUNDRED AND FIFTY (150) ORDINARY SHARES OF KSH.100 ONE HUNDRED EACH</b>
CONSIDERATION	FIFTEEN THOUSAND SHILLINGS, (KSHS. 15,000) (AT PAR)	
Transferor (Full names and addresses should be given)	PURITY NJOKI MUNGAI P.O BOX 77341-00100 NAIROBI	
Transferee (Full names and addresses should be given)	MARY WAMBUI MUNGAI P.O BOX 77341-00100 NAIROBI NOTE: If transferee is a sub-purchaser, see Stamp Duty Act Section 48 (4)	

**IN WITNESS** whereof the Transferor and Transferee have hereunto set their respective hands and seals or have caused their Common Seals to be hereunto affixed this.....day of.....2019

(SIGNED) SEALED AND DELIVERED by the Transferor in the presence of )

(Name) )  
(Address) )  
(Occupation) )



*Purity*  
-----  
PURITY NJOKI MUNGAI

(SIGNED) SEALED AND DELIVERED by the Transferee in the presence of )

(Name) )  
(Address) )  
(Occupation) )



*Mary Wambui*  
-----  
MARY WAMBUI MUNGAI

**NOTE:** The common seal of the company must be affixed and witnessed in accordance with its Memorandum and Articles of the Association. The witness to an individual's signature should add his address and occupation.

SPOUSES SHOULD NOT WITNESS EACH OTHER'S SIGNATURES.

Reserved for Stamp Duty Office use:

This is the exhibit marked "*EN M2*" referred to in the annexed affidavit declaration of *EVERETT NYAMBURA MUNGAI* sworn declared before me this *25th* day of *June* 2021 at *NAIROBI*

*[Signature]*  
Commissioner for Oaths



## TRANSFER OF SHARES OR STOCK

FOR THE CONSIDERATION shown the transferor hereby transfers to the Transferee the number of Shares (or amount of the Stock) in the undertaking set above to be held by the Transferee on the terms on which the Transferor held the same.

Full name of undertaking	PURMA HOLDINGS LIMITED P.O BOX 77341-00100 NAIROBI	
Number or amount and Description of securities Transferred	Number or amount in Figures  150	Number or amount in words, and full description <b>ONE HUNDRED AND FIFTY (150) ORDINARY SHARES SHILLING (KSH.100) ONE HUNDRED EACH</b>
CONSIDERATION	FIFTEEN THOUSAND SHILLINGS , (KSHS. 15,000) (AT PAR)	
Transferor (Full names and addresses should be given)	EVELYN NYAMBURA MUNGAI P.O BOX 77341-00100 NAIROBI	
Transferee (Full names and addresses should be given)	MARY WAMBUI MUNGAI P.O BOX 77341-00100 NAIROBI NOTE: If transferee is a sub-purchaser, see Stamp Duty Act Section 48 (4)	



**IN WITNESS** whereof the Transferor and Transferee have hereunto set their respective hands and seals or have caused their Common Seals to be hereunto affixed this.....day of.....2019

(SIGNED) SEALED AND DELIVERED by the Transferor in the presence of )

(Name) )  
(Address) )  
(Occupation) )



*Evelyn*  
-----  
EVELYN NYAMBURA MUNGAI

(SIGNED) SEALED AND DELIVERED by the Transferee in the presence of )

(Name) )  
(Address) )  
(Occupation) )



*Mary Mungai*  
-----  
MARY WAMBUI MUNGAI

**NOTE:** The common seal of the company must be affixed and witnessed in accordance with its Memorandum and Articles of the Association. The witness to an individual's signature should add his address and occupation.

SPouses SHOULD NOT witness each other's signatures.

Reserved for Stamp Duty Office use:

This is the exhibit marked "....."  
referred to in the annexed affidavit declaration  
of.....  
sworn declared before me this.....  
day of .....20.....at.....

.....  
Commissioner for Oaths

**PURITY NJOKI MUNGAI  
P.O BOX 77341-00100  
NAIROBI**

**28<sup>TH</sup> AUGUST, 2019**

**TO**

**PURMA HOLDINGS LIMITED  
P.O BOX 77341-00100  
NAIROBI**

**Dear Sir/Madam,**

**REF: RESIGNATION LETTER**

Please accept my resignation effective today the **28<sup>TH</sup> AUGUST, 2019**. I have no claim whatsoever of any nature against the company. I have enjoyed working with you in the company but due to personal reasons I cannot continue to carry out our position effectively at the company.

I further state that I have no claims based on my shareholding in the company mentioned herein above.

Thank you.

  
**PURITY NJOKI MUNGAI**

**REPUBLIC OF KENYA**  
**IN THE OATHS & STATUTORY**  
**DECLARATION ACT (CHAPTERS 15, LAWS OF KENYA)**

**AFFIDAVIT**

I, **PURITY NJOKI MUNGAI** of P.O BOX **77341-00100 NAIROBI** within the Republic of Kenya do hereby make oath and state as follows.

1. **THAT** I am an adult of sound mind and therefore competent to swear this Affidavit
2. **THAT** I am a director and shareholder of **PURMA HOLDINGS LIMITED, C.69220.**
3. **THAT** I held One Hundred and Fifty (150) ordinary share of the said company.
4. **THAT** on **28TH AUGUST, 2019**, I transferred my One Hundred and Fifty (150) shares to **MARY WAMBUI MUNGAI** the director/shareholder of the company.
5. **THAT** I make this affidavit to confirm the foregoing
6. **THAT** what is deposed herein above is true to the best of my knowledge information and belief

**SWORN AT NAIROBI BY THE SAID**

**PURITY NJOKI MUNGAI**

**THIS... 28TH ...DAY OF... AUGUST... 2019**

**BEFORE ME**



**COMMISSIONER OF OATHS**

*Purity*  
\_\_\_\_\_  
DEPONENT



**KENYA REVENUE  
AUTHORITY**

ISO 9001:2015 CERTIFIED

**INVESTIGATIONS AND ENFORCEMENT DEPARTMENT**

**Our Ref: P051121273L**

**23<sup>rd</sup> June, 2021**

The Director,  
Purma Holdings Limited,  
P.O Box 63772 - 00619,  
NAIROBI.

**Mr. Mary Wambui Mungai,**

Dear Sir,

**NOTICE UNDER SECTION 61 OF THE TAX PROCEDURES ACT, 2015**

We refer to the ongoing investigations into the tax affairs of your company for omissions of income and failure to pay taxes amounting to **Kshs. 2,535,410,527** which acts or omissions, amount to offences under Section 97 of the Tax Procedures Act, among other provisions in the applicable laws.

Resulting therefrom, the Commissioner has reason to believe that you, **Mary Wambui Mungai**, are culpable, connected to or have information that will assist us in our investigations into the identified offences.


I therefore, issue this summons to you to appear personally before me on Friday **25<sup>th</sup> June 2021 at 2:00 pm** in answer to issues requiring your personal attention. The venue of the meeting shall be **6<sup>th</sup> floor - Ushuru Pension Towers; Upper Hill, Nairobi.**

Note that your failure to appear shall be a violation of the tax laws, and this office may proceed to take necessary legal action against you without further reference to yourself.

Yours faithfully,

  
**Dominic Kengara,**

**For:- COMMISSIONER, INVESTIGATIONS AND ENFORCEMENT**

This is the exhibit marked "ENM 3192" referred to in the annexed affidavit declaration of **EVINA NYAMBURA MUNGAI** sworn declared before me this **28<sup>th</sup> June 2021** at **NRB**  
  
Commissioner for Oaths



**Tuliye Ushuru, Tujitegeme!**

Times Tower Building - Haile Selassie Avenue - P.O.Box 48240-00100 GPO, Nairobi, Kenya Tel: 020-281 0000

**KENYA  
VISION 2030**

**ENM B. (1)**

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**KENYA REVENUE  
AUTHORITY**

ISO 9001:2015 CERTIFIED

**INVESTIGATIONS AND ENFORCEMENT DEPARTMENT**

**Our Ref: P051121273L**

**23<sup>rd</sup> June, 2021**

The Director,  
Purma Holdings Limited,  
P.O Box 63772 - 00619,  
NAIROBI.

This is the exhibit marked "*ENM363*"  
referred to in the annexed affidavit declaration  
of *Everlyn Nyambura Mungai*  
sworn declared before me this *28<sup>th</sup>*  
day of *June* *2021* at *N.R.B.*  
*[Signature]*  
Commissioner for Oaths

**Mr. Everlyn Nyambura Mungai,**

Dear Sir,

**NOTICE UNDER SECTION 61 OF THE TAX PROCEDURES ACT, 2015**

We refer to the ongoing investigations into the tax affairs of your company for omissions of income and failure to pay taxes mounting to **Kshs. 2,535,410,527** which acts or omissions, amount to offences under Section 97 of the Tax Procedures Act, among other provisions in the applicable laws.

Resulting therefrom, the Commissioner has reason to believe that you, **Everlyn Nyambura Mungai**, are culpable, connected to or have information that will assist us in our investigations into the identified offences.

I therefore, issue this summons to you to appear personally before me on Friday **25<sup>th</sup> June 2021 at 2:00 pm** in answer to issues requiring your personal attention. The venue of the meeting shall be 6<sup>th</sup> floor - Ushuru Pension Towers; Upper Hill, Nairobi.

Note that your failure to appear shall be a violation of the tax laws, and this office may proceed to take necessary legal action against you without further reference to yourself.

Yours faithfully,

*[Signature]*  
**Dominic Keng'ara,**

**For:- COMMISSIONER, INVESTIGATIONS AND ENFORCEMENT**



**Tulipe Ushuru, Tujitegemeel!**

Times Tower Building - Haile Selassie Avenue - P.O.Box 48240-00100 GPO, Nairobi, Kenya Tel: 020-281 0000

**KENYA  
VISION 2030**

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*ENM461*



**INVESTIGATIONS AND ENFORCEMENT DEPARTMENT**

**Our Ref: P051121273L**

**23<sup>rd</sup> June, 2021**

The Director,  
Purma Holdings Limited,  
P.O Box 63772 - 00619,  
NAIROBI.

This is the exhibit marked "ENM210  
referred to in the annexed affidavit declaration  
of Evama Nyumbika Mungai  
sworn declared before me this 23<sup>rd</sup>  
day of JUNE 2021 at NDA  
[Signature]  
Commissioner for Oaths

**Ms. Purity Njoki Mungai,**

Dear Sir,

**NOTICE UNDER SECTION 61 OF THE TAX PROCEDURES ACT, 2015**

We refer to the ongoing investigations into the tax affairs of your company for omissions of income and failure to pay taxes mounting to **Kshs. 2,535,410,527** which acts or omissions, amount to offences under Section 97 of the Tax Procedures Act, among other provisions in the applicable laws.

Resulting therefrom, the Commissioner has reason to believe that you, **Mary Wambui Mungai**, are culpable, connected to or have information that will assist us in our investigations into the identified offences.

I therefore, issue this summons to you to appear personally before me on Friday **25<sup>th</sup> June 2021 at 2:00 pm** in answer to issues requiring your personal attention. The venue of the meeting shall be 6<sup>th</sup> floor - Ushuru Pension Towers; Upper Hill, Nairobi.

Note that your failure to appear shall be a violation of the tax laws, and this office may proceed to take necessary legal action against you without further reference to yourself.

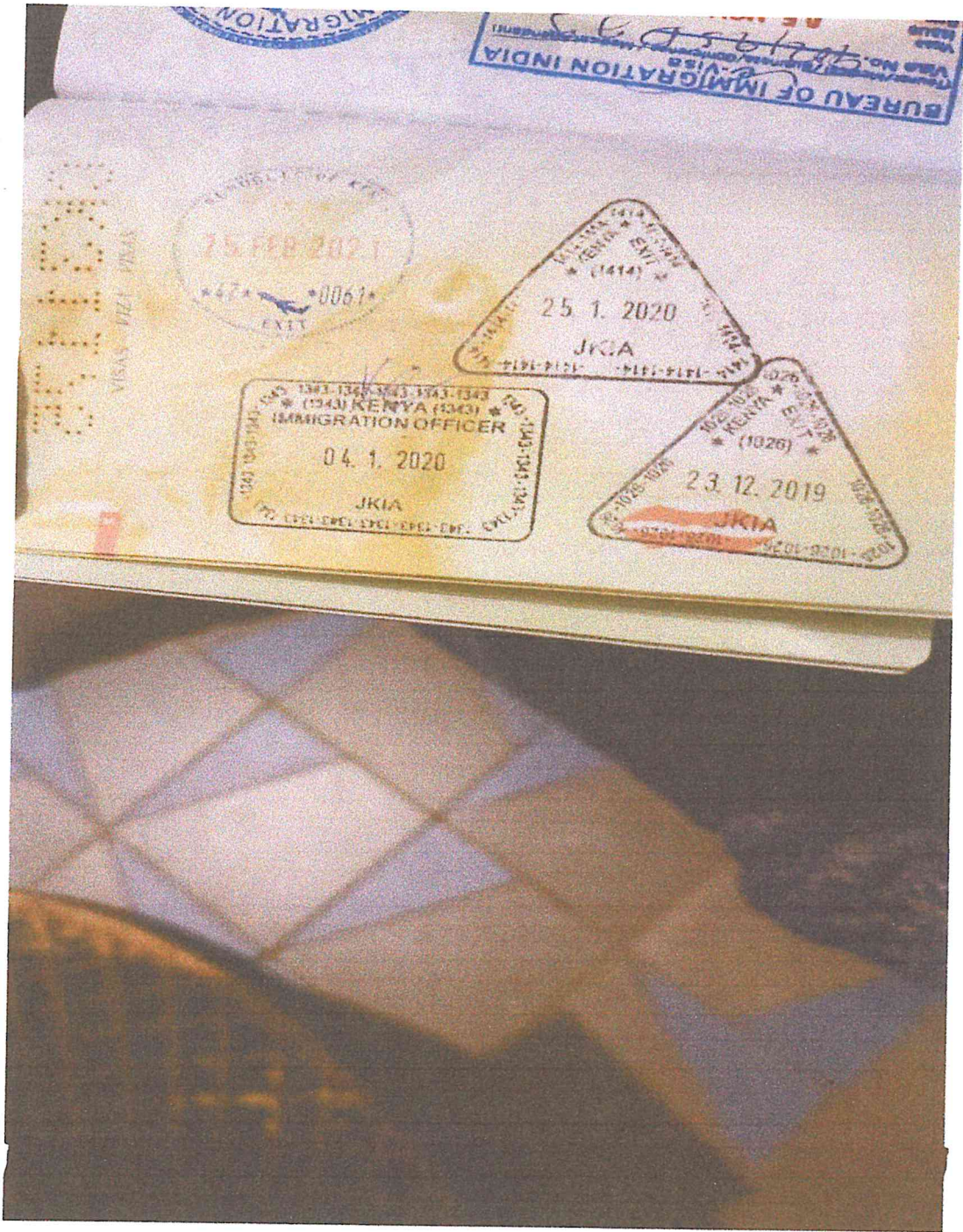
Yours faithfully,

[Signature]  
**Dominic Kengara,**  
**For:- COMMISSIONER, INVESTIGATIONS AND ENFORCEMENT**

**Tulipe Ushuru, Tujitegeme!**













ZAMBIA IMMIGRATION  
BY AIR VIA INTERNATIONAL AIRPORT  
ISSUED TO ENTER AND RE-ENTER  
AT  
LATH  
24 JUN 2021  
KKIA 007

27/06/21

VISITOR IS NOT BEING GRANTED SETTLEMENT  
PAID OR UNPAID OR IN ANY BUSINESS OR  
PROFESSION. NOT ALLOWED TO CHANGE  
PURPOSE OF ENTRY WITHOUT AUTHORITY