

BANSI S. MEHTA VALUERS LLP

No. /DRD/mc 12/2023-24

February 16, 2024

To,

 The Board of Directors,
Quess Corp LimitedThe Board of Directors,
Digitide Solutions Limited The Board of Directors,
Bluspring Enterprises Limited

Dear Sir,

**Re: Recommendation of fair ratio of exchange for the
proposed demerger of Demerged Undertaking 1
and Demerged Undertaking 2 of Quess Corp
Limited into "Digitide Solution Limited" and
"Bluspring Enterprises Limited"**

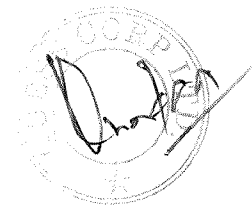
Please find enclosed herewith our report dated February 16, 2024 on fair valuation in
the captioned matter.

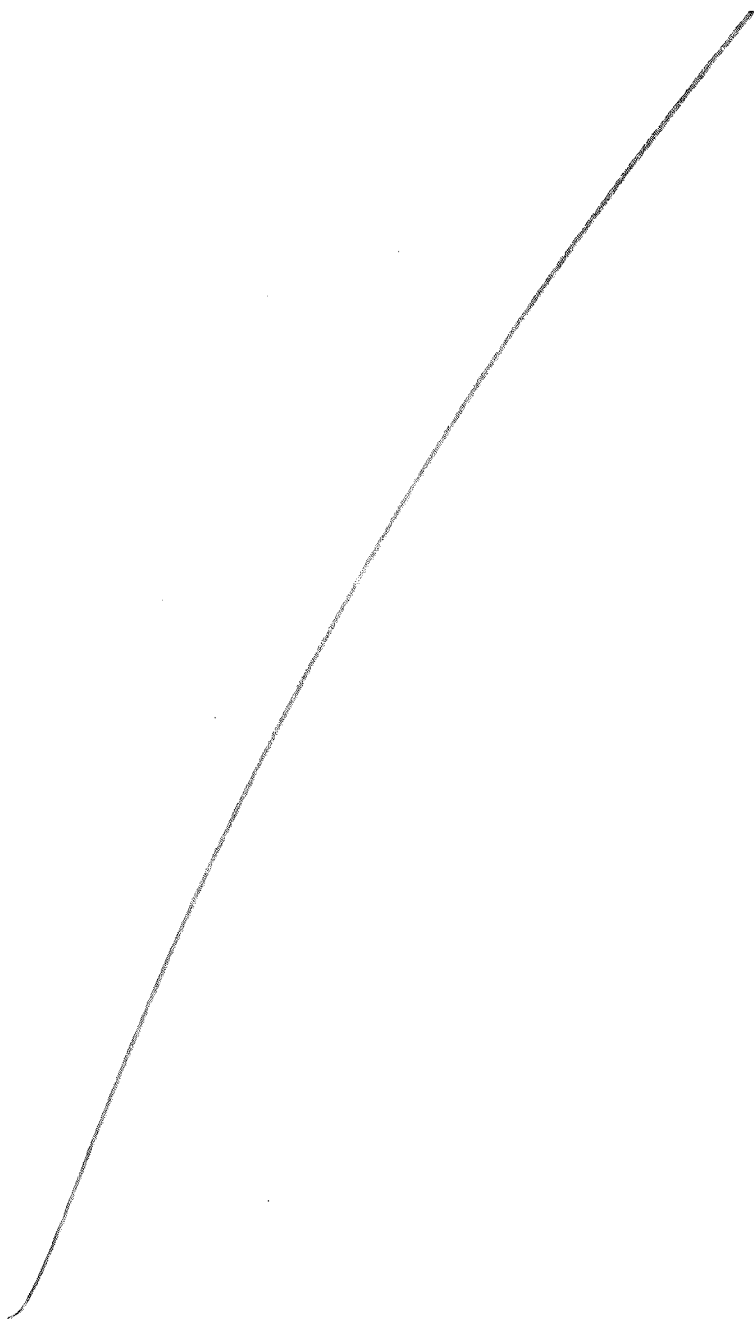
Thanking you,

Yours faithfully,



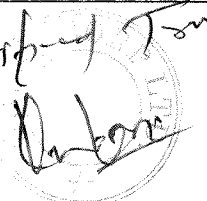
Encl: As above

Confidential



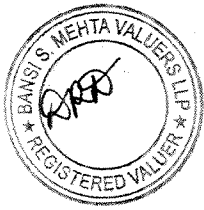
REPORT ON
RECOMMENDATION OF SHARE ENTITLEMENT RATIO
FOR THE PROPOSED DEMERGER
OF
DEMERGED UNDERTAKING 1
INTO
DIGITIDE SOLUTIONS LIMITED
AND
DEMERGED UNDERTAKING 2
INTO
BLUSPRING ENTERPRISES LIMITED

BANSI S. MEHTA VALUERS LLP
Registered valuer – Securities or Financial Assets
11/13, Botawala Building, 2nd Floor,
Horniman Circle, Fort,
Mumbai – 400 020.

Certified True


CONTENTS

1.	Glossary	2
2.	Introduction	3
3.	Data obtained and sources of information.....	8
4.	Consideration of Factors for Determination of Share Entitlement Ratio.....	9
5.	Conclusion	10
6.	Limitations and Disclaimers	11
	Appendix A: Broad Summary Of Data Obtained and Sources of Information.....	13
	Appendix B: Information required pursuant to SEBI Master Circular	14



1. Glossary

Abbreviation	Definition
BEL	Bluspring Enterprises Limited/ /Resulting Company 2
Companies	The Company/ Transferor Company and the Transferee Companies
Demerged Company/ Company/ Company/ QCL	Quess Corp Limited
Demerged Undertaking 1	“ Demerged Undertaking 1 ” means all the businesses, undertakings, activities, operations and properties of the Demerged Company, of whatsoever nature and kind and wheresoever situated, in each case, forming part of or necessary or advisable for the conduct of, or the activities or operations, pertaining to Transferred Business 1
Demerged Undertaking 2	“ Demerged Undertaking 2 ” means all the businesses, undertakings, activities, operations and properties of the Demerged Company, of whatsoever nature and kind and wheresoever situated, in each case, forming part of or necessary or advisable for the conduct of, or the activities or operations, pertaining to Transferred Business 2
DSL	Digitide Solutions Limited/ /Resulting Company 1
ICAI	Institute of Chartered Accountants of India
IVS	ICAI Valuation Standards
QCL	Quess Corp Limited
Remaining Undertaking	“ Remaining Undertaking ” means all the businesses, undertakings, activities, operations and properties of the Demerged Company, of whatsoever nature and kind and wheresoever situated, other than those comprised in the Demerged Undertaking 1 and Demerged Undertaking 2 and including, for the avoidance of doubt, all the businesses, undertakings, activities, operations and properties of the Demerged Company relating to the Remaining Business, including all Intellectual Property relating to or containing the ‘Quess’ mark including but not limited to in the form of wordmark, logo, corporate name.
SEBI	Securities and Exchange Board of India
SEBI Master Circular	SEBI Circular No. SEBI/HO/CFD/POD-2/ P/CIR/2023/93 dated June 20, 2023, as amended from time to time or any other circulars issued by SEBI applicable to schemes of arrangement from time to time
the Management	Management of QCL, DSL and BEL
Transferee Companies	Bluspring Enterprises Limited and Digitide Solutions Limited
Report Date	Means the date of this Report



This report should be read along with our limitations mentioned therein.

2. Introduction

2.1 There is a proposal before the Boards of Directors of Qess Corp Limited (“QCL” or “the Transferor Company”) to:

- Demerge Demerged Undertaking 1 of QCL into Digitide Solutions Limited (“DSL”). Equity shares of DSL would be issued to the shareholders of QCL as consideration for the proposed demerger (“Proposed Demerger 1”).
- Demerge Demerged Undertaking 2 of QCL into Bluspring Enterprises Limited (“BEL”). Equity shares of BEL would be issued to the shareholders of QCL as consideration for the proposed demerger (“Proposed Demerger 2”).

under a composite scheme of arrangement under sections 230-232 of Companies Act, 2013, including the rules and regulations made thereunder (hereinafter referred to as “the Scheme”). Proposed Demerger 1 and Proposed Demerger 2 are collectively referred to as “Proposed Demergers”.

2.2 In light of the above, we have been appointed by the management of QCL vide Engagement Letter dated December 5, 2023 and of DSL and BEL vide Engagement letter dated February 12, 2024 (“the Management”) to recommend the fair ratio of allotment of equity shares of DSL and BEL respectively, to the shareholders of QCL as consideration for the Proposed Demergers, in accordance with the requirements under the Companies Act, 2013 including the rules and regulations made thereunder, and the SEBI Master Circular. This report (“Report”) sets out the findings of our exercise.

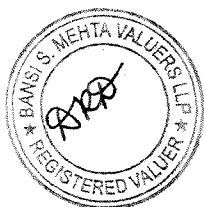
2.3 Brief Profile of the Companies and Undertakings:

- **Profile of QCL (on a consolidated basis)**

QCL is a public limited company incorporated with its registered office at 3/3/2, Bellandur Gate, Sarjapur Main Road, Bengaluru – 560 103 bearing CIN: L74140KA2007PLC043909. The shares of QCL are listed on BSE Limited and National Stock Exchange of India Limited.

QCL provides a host of technology-enabled staffing and managed outsourcing services across processes such as sales & marketing, customer care, after-sales service, back office operations, telecom operations, manufacturing operations, facilities and security management, HR & F&A operations, IT & mobility services, etc. The detailed functions of all the segments are given below: -

- a) Work Force Management (“WFM”): WFM provides a range of services including human resource consulting, recruitment, executive search, temporary staffing, payroll management, compliance consulting, finance, legal, and accounting outsourcing. They also provide services for corporate governance, social responsibility, and education certificate verification. Additionally, they conduct various background checks, manage web-based job boards, run training and development centers, and offer performance assessments and tests for staff across different sectors and organizations.
- b) Global Technology Solutions (“GTS”): The GTS segment consists of platform based services, customer lifecycle management solutions, non- voice BPO solutions, and IT Services. IT staffing pursue opportunity in high and mid margin skills rather than junior and entry level.
- c) Operating Asset Management (“OAM”): OAM segment offers a range of asset maintenance solutions, from manpower based to managed services, across industry segments. Its services offerings include soft services, hard services, security solutions and



This report should be read along with our limitations mentioned therein.

industrial asset maintenance. Integrated service offering under one roof simplifies vendor management for the customers and allows to undertake more SLA-based projects.

d) Product Led Business (“PLB”): PLB consists of Foundit brand (previously known as Monster India), which is a leading job portal in India, South East Asia and Middle East, foundit.in is a talent marketplace that bridges the gap between job seekers and employers. It provides end-to-end online employment solutions, offering services for job seekers and recruiters.

- **“Transferred Business 1”** as defined in the scheme means the business undertaking of the Demerged Company that provides:
 - (a) Platform business services (including payroll processing and HRO, and InsurTech insurance processing platform);
 - (b) Customer lifecycle management services (including omni-channel CRM, CRM digitisation, and tele-sales support);
 - (c) Non-voice business process outsourcing services (including collections and finance and accounting outsourcing); and
 - (d) Information technology services (including automation and RPA, cyber security, IT infra management and information technology).
- **“Transferred Business 2”** as defined in the scheme means the business undertaking of the Demerged Company that provides:
 - (a) Services for integrated facilities management, food, landscaping, integrated security solutions;
 - (b) Services for maintenance of client assets (including asset management, industrial O&M, IoT-based solutions, telecom network design, implementation and optimisation, and meter reading and billing); and
 - (c) Services for recruiters/ corporates (including database assess, job posting, employer branding, assisted search, virtual career fairs) and services for job seekers (including advanced job search, resume, custom job recommendation, virtual career fairs and assessments).
- **“Remaining Business”** means the business undertaking of the Demerged Company that provides:
 - (a) Human resources services (including recruitment and staffing, labour compliance management and core skills training and development);
 - (b) IT and staff augmentation services (including IT staffing solutions and workforce management tools);
 - (c) Sale services (including in-store execution, feet on street execution and outbound and inbound logistics); and
 - (d) Marketing services (including market activation, visual merchandising, product promotion, and field campaigns).
- **Profile of Digitide Solutions Limited (“DSL / Resulting Company 1”)**

Digitide Solutions Limited is a public company limited by shares, incorporated under the Companies Act, 2013 bearing Corporate Identity No. U62099KA2024PLC184626 having its registered office at 3/3/2, Bellandur Gate, Sarjapur Main Road, Bengaluru, India - 560103. The shares are entirely held by QCL and its nominees, such that DSL is a wholly owned subsidiary of QCL. DSL is incorporated on February 10, 2024 with an object of engaging in business process outsourcing services through various mediums including telecommunication, internet, and audio/video broadcasts. DSL would also recruit and train



This report should be read along with our limitations mentioned therein.

personnel in hardware and software platforms and provide services such as data preparation, processing, and conversions for various businesses. DSL would offer e-commerce, online customer care, IT helpdesk, and other IT-enabled services. Additionally, DSL would engage in activities related to computer software including system analysis, software development, and database administration.

- **Profile of Bluspring Enterprises Limited (“BEL / Resulting Company 2”)**

Bluspring Enterprises Limited is a public company limited by shares, incorporated under the Companies Act, 2013 bearing Corporate Identity No. U81100KA2024PLC184648 having its registered office at 3/3/2, Bellandur Gate, Sarjapur Main Road, Bengaluru, India - 560103. The shares of BEL are held by QCL and its nominees, such that BEL is a wholly owned subsidiary of QCL. BEL is incorporated on February 11, 2024. BEL will be engaged in industrial and/or Operating Asset Management and provide integrated property management services for residential and commercial establishments. BEL will provide a wide range of facility management services including housekeeping, manpower supply, civil and carpentry work, electrical and plumbing services, landscaping, and other related services in relevant areas. The company will also provide various security services domestically and internationally.

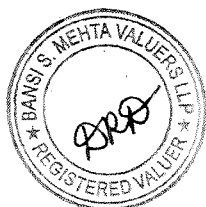
- **Shareholding pattern of QCL**

The authorised, issued, subscribed and paid-up share capital of QCL as at February 11, 2024 is as follows:

SHARE CAPITAL	AMOUNT (INR)
Authorised: 393,850,000 equity shares of Rs.10 each	3,93,85,00,000
Issued, Subscribed and fully paid up: 148,478,320 equity shares of Rs. 10 each	1,48,47,83,200

Source: Management

The Demerged Company has been authorised to grant up to 36,50,000 (Thirty Six Lakhs and Fifty Thousand), restricted stock units to its employees pursuant to the QSOP 2020. Of this, as on February 11, 2024, 7,06,443 (Seven lakh Six Thousand Four Hundred Forty Three) restricted stock units have been exercised, and the remaining 29,43,557 (Twenty Nine Lakhs Forty Three Thousand Five Hundred and Fifty Seven) restricted stock units are yet to be granted and/ or exercised. The restricted stock units yet to be granted and/ or exercised may get exercised before the Effective Date resulting in an increase in the number of equity shares and issued, subscribed and paid-up share capital of the Demerged Company from time to time. The total number of equity shares that can be issued under the QSOP 2020 upon exercise of such 29,43,557 (Twenty Nine Lakhs Forty Three Thousand Five Hundred and Fifty Seven) restricted stock units, shall not exceed 29,43,557 (Twenty Nine Lakhs Forty Three Thousand Five Hundred and Fifty Seven) equity shares, i.e., 1.98% (one decimal point nine eight per cent) of the issued, subscribed and paid-up share capital of the Demerged Company as on February 11, 2024. For avoidance of doubt, it is clarified that any variation in the issued, subscribed and paid-up share capital of the Demerged Company, on account of exercise of the aforementioned outstanding restricted stock units granted to the employees pursuant to the QSOP 2020 before the Effective Date will not warrant any change in the Share Entitlement Ratio 1 and/ or Share Entitlement Ratio 2.



This report should be read along with our limitations mentioned therein.

The foregoing share capital is held as follows as on February 11, 2023:

Particulars	Number of Shares Held	Percentage of Shareholding
Promoter & Group	8,41,09,774	56.65 %
Public	6,43,68,546	43.35 %
Total	14,84,78,320	100.00%

- **Shareholding pattern of DSL**

The authorised, issued, subscribed and paid-up share capital of Digitide as on February 11, 2024 is as follows:

SHARE CAPITAL	AMOUNT (INR)
Authorised: 1,00,000 equity shares of Rs. 10 each	10,00,000
Issued, Subscribed and fully paid up: 10,000 equity shares of Rs. 10 each	1,00,000

Source: Management

Basis Management information, there are no ESOP's outstanding as at the Report Date.

The foregoing share capital is held as follows:

Particulars	Number of Shares Held	Percentage of Shareholding
QCL and its nominees	10,000	100.00%
Total	10,000	100.00%

- **Profile of BEL**

The authorised, issued, subscribed and paid-up share capital of BEL as on February 11, 2024 is as follows:

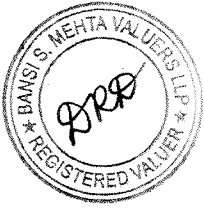
SHARE CAPITAL	AMOUNT (INR)
Authorised: 1,00,000 equity shares of Rs. 10 each	10,00,000
Issued, Subscribed and fully paid up: 10,000 equity shares of Rs. 10 each	1,00,000

Source: Management



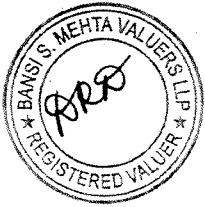
Basis Management information, there are no ESOP's outstanding as at the Report Date.
The foregoing share capital is held as follows:

Particulars	Number of Shares Held	Percentage of Shareholding
QCL and its nominees	10,000	100.00%
Total	10,000	100.00%



3. Data obtained and sources of information

- 3.1 We have called for and obtained such data, information, etc. as were necessary for the purpose of this assignment, which have been, as far as possible, made available to me by the Management. **Appendix A** hereto broadly summarizes the data obtained.
- 3.2 For the purpose of this assignment, we have relied on such data summarized in the said Appendix and other related information and explanations provided to me in this regard.



4. Consideration of Factors for Determination of Share Entitlement Ratio

For the purpose of arriving at the fair ratio of entitlement for the Proposed Demergers, we have examined, considered and placed reliance on various details, data, documents, accounts, statements furnished and explanations and information given to us and have proceeded to find out the ratio on a consideration of the following factors:

- 4.1 All the properties and the liabilities relating to the Demerged Undertaking 1 and Demerged Undertaking 2 shall be transferred to DSL and BEL respectively, at the value appearing in the books of accounts of the Demerged Company immediately before the demerger.
- 4.2 The net asset value as at September 30, 2023 of Demerged Undertaking 1 and Demerged Undertaking 2 and the Remaining Business computed basis the provisional statements of assets and liabilities as on that date provided to us by the Management are in a similar range. Further the same is higher than the proposed issue of equity shares by DSL and BEL upon demerger.
- 4.3 As can be observed from the shareholding pattern of the Transferor Company and the Transferee Companies, the Transferee Companies are wholly owned subsidiaries of Transferor Company. Upon the Scheme being effective, the entire existing share capital of both DSL and BEL shall stand cancelled and new shares shall be allotted to the shareholders of QCL holding shares therein on the record date as defined in the Scheme. Therefore, only the shareholders of QCL shall hold shares of DSL and BEL. Thus, effectively the shareholding in QCL would continue to mirror the shareholding of BEL and DSL.
- 4.4 Further, we have given due consideration to the twin factors of the level of paid-up equity share capital that is considered reasonable for servicing the Demerged Undertaking 1 and Demerged Undertaking 2 proposed to be transferred in to DSL and BEL respectively and of avoiding fraction and disturbance in the holdings of shareholders.
- 4.5 From the foregoing, it is evident that the question or aspect of adjusting the equities between two or more disparate groups of shareholders (which is ordinarily at the root of fixing such ratio of entitlement) is not relevant in this case due to mirroring of the shareholding in case of QCL, DSL and BEL.
- 4.6 It may be noted that the Institute of Chartered Accountants of India (ICAI) on June 10, 2018 has issued the ICAI Valuation Standards ("IVS") effective for all the valuation reports issued on or after July 1, 2018. The IVS is mandatory for the valuation done under the Companies Act, 2013, and recommendatory for valuation carried out under other statutes/ requirements. However, as the current exercise does not entail valuation, the question of following the Valuation Standards does not arise.



5. Conclusion

Based on the foregoing data, considerations and steps followed, in our opinion the fair ratio of entitlement for equity shares would be as follows:

For Proposed Demerger of Demerged Undertaking 1 into Resulting Company 1

For every 1 (one) equity share of face and paid-up value of Rs 10/- (ten) each held in Demerged Company, 1 (one) equity share of face and paid-up value of Rs. 10/- (ten) each of Resulting Company 1 to be issued to the equity shareholders of Demerged Company.

For Proposed Demerger of Demerged Undertaking 2 into Resulting Company 2

For every 1 (one) equity share of face and paid-up value of Rs 10/- (ten) each held in Demerged Company, 1 (one) equity share of face and paid-up value of Rs. 10/- (ten) each of Resulting Company 2 to be issued to the equity shareholders of Demerged Company.

Specific Consideration:

The SEBI Master Circular requires the valuation report for a scheme of arrangement to provide certain requisite information in a specified format. The current transaction does not trigger the requirement for valuation under SEBI Master Circular, since there is no change in shareholding. However, we have given in **Appendix B** the disclosure required under the specified format.



6. Limitations and Disclaimers

- 6.1 The Report is to be read in totality and not in parts.
- 6.2 The Report is based on the information furnished to us being complete and accurate in all material respect. In no event, we shall be liable for any loss, damages, cost or expenses arising from fraudulent acts, misrepresentations, or willful default on part of the companies, their directors, employee or agents.
- 6.3 We have relied on the written representations from the Management that the information contained in this Report is materially accurate and complete in the manner of its portrayal and therefore forms a reliable basis for the share entitlement ratio.
- 6.4 Our scope of work does not enable us to accept responsibility for the accuracy and completeness of the information provided to us. We have, therefore, not performed any audit, review or examination of any of the historical or prospective information used and therefore, we do not express any opinion with regard to the same.
- 6.5 The Report is meant for the specific purpose mentioned herein and should not be used for any purpose other than the purpose mentioned herein. Except as required to comply with the Companies Act, 2013 including the rules and regulations made thereunder and the SEBI Master Circular, this Report should not be copied or reproduced without obtaining our prior written approval for any purpose other than the purpose for which it is prepared. For the avoidance of doubt, this restriction will not preclude the clients from providing a copy of this Report to third party advisors, shareholders, creditors, or judicial and regulatory authorities in relation to the Proposed Demergers.
- 6.6 No investigation of the Company's claim to the title of assets has been made for the purpose of this assignment and their claim to such rights has been assumed to be valid. No consideration has been given to liens or encumbrances against the assets, beyond the loans disclosed in the accounts. Therefore, no responsibility is assumed for matters of a legal nature. The Report is not, nor should it be construed, as our opining or certifying the compliance with the provisions of any law including company and taxation laws or as regards any legal, accounting or taxation implications or issues.
- 6.7 The recommendation is based on the regulatory environment that existed at the Report Date.
- 6.8 We have no obligation to update this Report because of events or transactions occurring subsequent to the date of this Report.
- 6.9 The Report assumes that the Companies comply fully with relevant laws and regulations applicable in all their areas of operations unless otherwise stated, and that the Companies will be managed in a competent and responsible manner. Further, as specifically stated to the contrary, this Report has given no consideration to matters of a legal nature, including issues of legal title and compliance with local laws, and litigation and other contingent liabilities that are not disclosed in the audited/ unaudited balance sheets of the Companies, if any, provided to us.
- 6.10 This Report does not look into the business/ commercial reasons/economic rationale behind the proposed Scheme, nor the likely benefits arising out of the same. Similarly, it does not address the relative merits of the proposed Scheme as compared with any other alternative business transaction, or other alternatives, or whether or not such alternatives could be achieved or are available.
- 6.11 The fee for the engagement is not contingent upon the results reported.



This report should be read along with our limitations mentioned therein.

Any person/ party intending to provide finance/ invest in the shares/ businesses of the companies/ their holding companies/ subsidiaries/ joint ventures/ associates/ investee/ group companies, if any, shall do so after seeking their own professional advice and after carrying out their own due diligence procedures to ensure that they are making an informed decision. If any person/ party (other than the Client) chooses to place reliance upon any matters included in the Report, they shall do so at their own risk and without recourse to us.

6.12 We have not carried out any physical verification of the assets and liabilities of the Companies and take no responsibility for the identification of such assets and liabilities.

6.13 This Report is subject to the laws of India.

6.14 In addition, this Report does not in any manner address the price at which equity shares of QCL shall trade following announcement of the Proposed Demergers and we express no opinion or recommendation as to how the shareholders of either of the Companies should vote at any shareholders' meeting(s) to be held in connection with the Proposed Demergers. Our Report and opinion/ analysis contained herein is not to be construed as advice relating to investing in, purchasing, selling or otherwise dealing in securities.

6.15 *Disclosure Of RV Interest Or Conflict, If Any And Other Affirmative Statements*

We do not have any financial interest in the Companies, nor do we have any conflict of interest in carrying out this assignment.

For **Bansi S. Mehta Valuers LLP**

Registered Valuer

IBBI Registration Number: IBBI/RV-E/06/2022/172



DRUSHTI DESAI

IBBI Registration Number: IBBI/RV/06/2019/10665

Partner

Place: Mumbai

Date: February 16, 2024

UDIN: 24102062BKEUBN6636

Certifying True
Drushti

Appendix A: Broad Summary Of Data Obtained and Sources of Information

From the Management:

1. Audited financial results of QCL for year ended March 31, 2023.
2. Carved out Balance Sheet of Demerged Undertaking 1, Demerged Undertaking 2 and Remaining Undertaking as at September 30, 2023.
3. Provisional financials of QCL for the period ended September 30, 2023.
4. Draft Scheme between QCL, DSL and BEL and their shareholders and creditors.
5. Other relevant information.
6. Answers to specific questions and issues raised by me after examining the foregoing data.



Appendix B: Information required pursuant to SEBI Master Circular

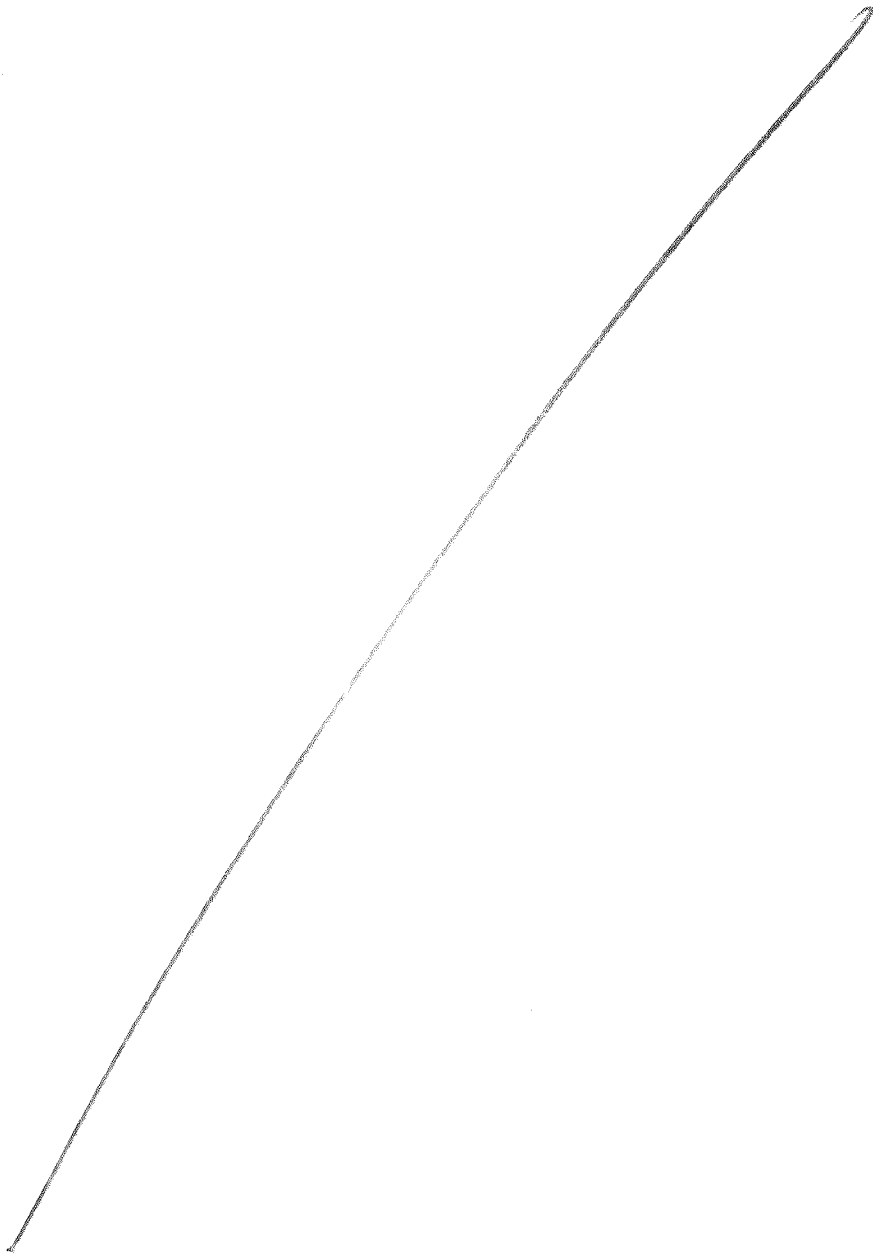
As mentioned earlier, upon implementation of the Scheme, all the shareholders of QCL would become shareholders of DSL and BEL resulting in a mirror image shareholding. Therefore, there is no change in shareholding as illustrated in Para 4(d) SEBI Circular No. SEBI Circular No. SEBI/HO/CFD/POD-2/P/CIR/2023/93 dated June 20, 2023. Therefore, we have not carried out a valuation of these entities under the generally accepted principles of valuation.

Valuation Approach	QCL		DSL		BEL	
	Value per Share of QCL for WFM Segment (INR)	Weight	Value per Share of DSL for Demerged Undertaking 1 (INR)	Weight	Value per Share of BEL for Demerged Undertaking 2 (INR)	Weight
Market Price method	NA	NA	NA	NA	NA	NA
Earnings based Method	NA	NA	NA	NA	NA	NA
Cost based approach	NA	NA	NA	NA	NA	NA
Relative Value per Share	NA		NA		NA	
Share Entitlement Ratio (A/B) (Rounded)	NA		NA		NA	

NA stands for Not Applicable / Not Adopted



25



March 01, 2024

National Stock Exchange of India Limited
Exchange Plaza, Bandra-Kurla Complex
Bandra (East), Mumbai 400 051
NSE Symbol: QUESS

Dear Sir,

Sub: Confirmation by the Company Secretary of the Company (Quess Corp Limited)

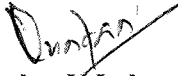

I, Kundan K Lal, being the Company Secretary and Compliance Officer of the Company hereby confirm that:

- a) No material event impacting the valuation has occurred during the intervening period of filing the scheme documents with Stock Exchange and period under consideration for valuation as the current transaction does not trigger the requirement of valuation under SEBI Master Circular since there is no change in shareholding. The Registered valuer has explained the same in its reports dated February 16, 2024
- b) There have been no past defaults of listed debt obligations of the entities forming part of the scheme, i.e. Quess Corp Limited, Digitide Solutions Limited and Bluspring Enterprises Limited.

Further, the valuation report and this undertaking are provided in compliance with the requirements under Regulation 37 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the 'Master Circular on (i) Scheme of Arrangement by Listed Entities and (ii) Relaxation under Sub-rule (7) of rule 19 of the Securities Contracts (Regulation) Rules, 1957' dated June 20, 2023, Circular bearing no. SEBI/HO/CFD/POD-2/P/CIR/2023/93 or any other circulars issued by the Securities and Exchange Board of India prescribing the compliance requirements for schemes of arrangement involving listed companies in each case, as amended from time to time.

Yours sincerely,

For Quess Corp Limited



Kundan K Lal
Company Secretary and Compliance Officer