INTERNATIONAL CONSORTIUM of INVESTIGATIVE JOURNALISTS

Washington, DC, Sept. 13 2021

Dear Ms Nirupama Rajapaksa and Mr Thirukumar Nadesan,

I am a reporter with the International Consortium of Investigative Journalists (ICIJ), a nonprofit news organization based in Washington, DC. You can read our work here: www.icij.org.

I am writing because ICIJ in collaboration with other media outlets, including the BBC, The Washington Post, The Guardian, WDR/NDR (Germany) and others are working on an investigation into offshore finance. We are examining numerous business dealings with involvement of various offshore jurisdictions, companies and people globally. The investigation is based on multiple sources of information, including documents about offshore companies and the clients of offshore service providers.

Although there are legal uses of offshore companies, tax havens are of significant public interest because of the frequent use of such jurisdictions to engage in money laundering, tax evasion and other illicit activities.

As responsible journalists acting in the public interest, we want to give you every opportunity to respond to our findings.

Set out below are details of our reporting and questions which we hope you will answer by our deadline of **September 20, 2021.** Should we not receive a response by that time, we will assume that you do not wish to comment on these matters.

Questions for Ms. Nirupama Rajapaksa:

1. Documents we have seen show that from the early 1990s until early 2010s (during part of Sri Lanka's conflict) you were a "controlling party" of Rosetti Ltd, an offshore company used to receive consultancy fees and buy properties in Sydney and London. Is this correct? What was your role in Rosetti?
2. Did you declare your ownership of Rosetti when you became a member of parliament, if required to do so by local law? Did you declare your ownership of the properties?
3. Did you disclose ownership of Rosetti to the government agencies that hired your company as a contractor? If no, why not?
4. Documents we have seen show you are one of the beneficiaries of the Pacific Trust, which holds a $51 million art collection. Is this accurate? If so, did you declare the trust to tax authorities, if required to do so by local law?
5. What was your role in the offshore companies and trusts set up by your husband Nadesan, namely Sri Nithi Trust, Pacific Trust, Pacific commodities, Pallene, Chalan Oil and Red Ruth Investments?
6. In a 2014 interview, you said "As women, we have better qualities than men and are more honest and are less vulnerable to bribes and corruption." Can you elaborate on that please?

The International Consortium of Investigative Journalists
1710 Rhode Island Ave NW | 11th Floor | Washington DC 20036 | USA
+1 (202) 808 3310 | www.icij.org | contact@icij.org

Questions for Mr. Thirukumar Nadesan:

7. A 2011 document we have seen says your family fortune amounts to 100 millioni pounds ($160 million) while, in 2017, the Sri Nithi Trust and the Pacific Trust combined held about $18 million in total. Is it accurate? What is the source of your wealth?
8. Documents we have seen show that you set up consultancy companies called Rosetti and Pacific commodities in Jersey, a known tax haven. The companies provided consultancy for government contracts in Sri Lanka. Why did you establish the companies offshore instead of incorporating them in Sri Lanka?
9. Your company Pacific Commodities Ltd. provided services to Sumitomo Corp, as well as to German company Contract GMBH. What was your company's role? What type of consultancy did it provide? Did you use your political connections with the Rajapaksa family to obtain the contracts?
10. According to records, Rosetti was used to buy apartments in Sydney and London worth more than $4 million. Is this accurate? Why did you use a company to own properties instead of buying directly under your name?
11. Documents show you retrieved thousands of dollars in income from London property in cash - why cash?
12. Files show that in 2013 you applied for Cypriot citizenship, and that your children's application was successful. Why did you apply? Did you obtain it?
13. Documents show that you own an art collection with 51 pieces, including artworks by Raj Ravi Varma and George Keyt, worth about $4 million, and that, in 2018, you moved it to the Geneva freeport -- a tax free warehouse -- using your Pacific Commodities company. Is it accurate? Why did you store it in the freeport? And why do you own it through an offshore company?
14. In 2015, you requested Asiaciti to send your documents via courier saying that your source of funds could be "challenged." Can you please explain what you were concerned about?
15. In 2016, you were arrested and charged with embezzlement. Authorities alleged you acted as proxy for Basil Rajapaksa and helped him build a villa on your property in Malwana, using Rs. 250 million from public funds. How do you respond? What was the outcome of the investigation?
16. What's your relationship with government officials: Basil, Mahinda and Gotabaya Rajapaksa?
17. In an 2016 email to Asiaciti trust officers, you told them not to disclose information to a Dubai banker who was assisting you in opening a bank account for your company FP FZE. Why didn't you want to provide details of your activity to the bank?
18. Files show that, from at least 2002 to 2007, your company Rosetti made annual $140,000 loans to Red Ruth Investments, another company of yours. Red Ruth then

distributed the funds to your Cook Islands trust Sri Nithi and other shell companies. What was the purpose of those transactions? What was the source of those funds?

19. According to media reports, in 2018, Red Ruth was investigated by Sri Lankan authorities who found $22 million in a Hong Kong account associated with the company. What was the outcome of the investigation? What was the source of those funds?
20. Why did you choose known tax havens such as Jersey, the Cook Islands and Samoa to incorporate your companies and trusts?
21. Have you declared any of your companies and assets to the Sri Lankan authorities?
22. What was your wife's role in all of your companies and trusts?

ICIJ and its media partners intend to publish the results of this investigation in the United States, the U.K., and several other countries.

If we do not hear from you by 18:00 EST on September 20, 2021 (preferably by email to this address), we shall proceed on the basis that you do not wish to comment on or otherwise respond to our information.

We hope you will take this opportunity to respond if you wish. Your responses to each of our questions will be carefully considered and published in whole or part, if appropriate. We are, of course, happy to discuss directly any questions you may have.

We would be most grateful if you would acknowledge receipt of this letter.

Best regards,
Scilla Alecci