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February 2, 2026

**DELIVERED BY E-MAIL
(REN.BUCHOLZ@PALIAREROLAND.COM)**

Ren Bucholz
Paliare Roland Rosenberg Rothstein LLP
155 Wellington Street West, 35th Floor
Toronto, ON M5V 3H1

Dear Mr. Bucholz,

Re: Telinsol Ltd.

As you may recall, I am counsel for Telinsol Ltd. (“**Telinsol**”).

I write further to correspondence that we exchanged in 2023 regarding the publication by Citizen Lab, on January 16, 2023, of its report relating to Iran’s mobile legal intercept system (the “**Report**”). The Report – which includes numerous references to Telinsol – remains available online, at <https://citizenlab.ca/research/uncovering-irans-mobile-legal-intercept-system/>

As a preliminary matter, I want to make clear that both Telinsol and its principal, Mr. Nima Eskandari, are wholly opposed to the current Iranian regime. They do not support, and have never supported, that regime or any activities connected with it. They are also adamant that they have never provided any services that undermine human rights, or that are contrary to international norms.

In my previous correspondence, I pointed out that, as admitted in the Report, in over 300,000 emails there are no executed agreements to confirm that Telinsol was involved in or supported Iran’s legal intercept system.

I now write to provide you with further support for Telinsol’s position. More specifically, I attach the following:

- A letter dated October 16, 2024 from HM Revenue & Customs, confirming that – after disclosure from Telinsol in September, 2023 regarding a potential breach of export controls – HM Revenue & Customs decided not to take the matter further.
- A letter dated October 30, 2024 from the Office of Financial Sanctions Implementation (“**OFSI**”) in the UK, confirming that OFSI assessed the information provided to it, and decided to take no further action. As set out in the letter “OFSI is of the view that the circumstances as set out in Telinsol’s prior correspondence do not substantiate a breach of financial sanctions legislation. OFSI now considers this case to be closed.”



In the result, I write to once again ask that Citizen Lab remove the Report from its website. Should Citizen Lab be unwilling to do so, I then ask that it agree to publish, along with the Report, a response from Telinsol setting out why the allegations against Telinsol in the Report are incorrect.

Finally, I ask that Citizen Lab consider this request with the understanding that both Telinsol and Mr. Eskandari continue to suffer significant reputational harm from the ongoing publication of the Report.

I look forward to hearing from you.

Sincerely,
DLA Piper (Canada) LLP

Per:

DocuSigned by:

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Tudor Carsten
TUC/tuc

TUC: 38513764.1



**HM Revenue
& Customs**

By email

Agha Khan
In-House Counsel
Telinsol Ltd
71-75 Shelton Street, Covent Garden
London
WC2H 93Q3

**Strategic Exports and Sanctions
Enforcement Policy**

HMRC
14 Westfield Avenue
Stratford
London
E20 1HZ

Tel 03000 584059

Email michael.halstead@hmrc.gov.uk

Date 16th October 2024
Our ref ETR/00079/2023
Your ref

Dear Agha Khan

**TELINSOL LTD
VOLUNTARY DISCLOSURE OF EXPORT CONTROL BREACHES**

I refer to your letter dated 04th September 2023 in which you disclosed to HM Revenue and Customs (HMRC) that Telinsol Ltd may have breached export controls.

In this instance, after careful consideration of all the facts, HM Revenue and Customs have decided not to take the matter further unless evidence should be forthcoming of the company's continued involvement in such offences. Compliance failures are taken very seriously by HMRC and similar leniency is unlikely to be shown in the event of any repetition of it. You should therefore ensure that all future activities are in full compliance with export controls.

Please do not hesitate to contact me or your local compliance officer if you need any further information.

Yours sincerely

M Halstead

Information is available in large print, audio tape and Braille formats.
Type Talk service prefix number – 18001



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Sanctions Implementation
HM Treasury

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Mr. Agha Khan
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Telinsol Limited
71-75 Shelton Street
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WC2H 93Q3
United Kingdom

Email ofsi@hmtreasury.gov.uk

<http://www.gov.uk/hm-treasury>

Sent via email: a.khan@telinsol.co.uk

30 October 2024

Dear Mr Khan,

Complying with financial sanctions – The Iran (Sanctions) (Human Rights) (EU Exit) Regulations – OFSI Reference BR/2023/3390352

In respect of the above case, we write further to your correspondence of 18 October 2024 confirming contact from HM Revenue and Customs. This followed Telinsol's disclosure to OFSI in September 2023 concerning the provision of software, licences and support services to Ariantel.

In respect of this enquiry, OFSI has assessed the information provided and has decided to take no further action. OFSI is of the view that the circumstances as set out in Telinsol's prior correspondence do not substantiate a breach of financial sanctions legislation. OFSI now considers this case to be closed. However, should we subsequently receive further information or evidence relevant to this case, we may re-open it for further investigation.

We would ask that you continue to contact us to provide information to facilitate financial sanctions compliance, including reporting completed or attempted financial sanctions breaches and any contact with suspected designated person(s) or frozen assets.

Yours sincerely,

OFSI
Office of Financial Sanctions Implementation