

The Directors
Wellcare Logistics W.L.L
Qatar

10 March 2020

Dear Sirs,

Report of factual findings in connection with the provision of services relating to the TAWTEEN In Country Value certification engagement for the year ended 31 December 2018.

In compliance with Agreed upon Procedures (Appendix 2) communicated by Qatar Petroleum ("QP") to all energy sector suppliers, we have performed the evaluation of Tawteen In-Country value Program of Company Wellcare Logistics W.L.L ("the Company"), holder of Commercial License Number 106289 for the full year ending December, 2018.

We undertook our engagement in compliance to International Standards on Related Services (ISRS - 4400 - Engagements to Perform Agreed-Upon Procedures Regarding Financial Information) applicable to agreed-upon procedures engagements. The adequacy of these procedures is the sole responsibility of the specified user of the report. Therefore, we make no representation regarding the adequacy of the procedures described in the Appendix 2, either for the purpose for which these have been requested or for any other purposes.

The performance of these procedures - as described in Appendix 2 - were based on the information prepared and provided by the Management of "Company" and resulted in an ICV Score of 31.90%, as reported in Appendix 1 ("the ICV Certificate").

The procedures described in Appendix 2 do not constitute neither an audit nor a review made in accordance with the applicable International Standards on Auditing ("ISA") or International Standards on Review Engagements. Therefore, we do not express any assurance or opinion on the Tawteen ICV Score for the mentioned period. Had we performed additional procedures, or have we performed an audit or review of the Tawteen ICV Score in accordance with ISA or ISRS, other matters might have come to our attention that would have been reported to you or to Qatar Petroleum.

This report is solely intended to the use of the Company and Qatar Petroleum for the purposes of the Tawteen ICV Program only and should not be used by others who have not agreed to the procedures and taken responsibility for the adequacy of the procedures for their purposes.

As per the Tawteen ICV Guidelines, the ICV Score is valid for fifteen months from the date of issuance of the latest certificate provided new audited financial statements have not been issued for the Company.



Sheji Valiyakath, CPA, FCA, CIA, CMA
Of Sheji Valiyakath & Partners Chartered Accountants
Auditor's Registration No. 302
Date: 10 March 2020



This ICV Certificate is issued to

Wellcare Logistics WLL

Company address P O BOX No.18310,Doha, State of Qatar Commercial registration number 106289

Contact person details

Name	Ashraf C	E-mail	ashrafc@wellcaregroup.com
Phone	+ 4462 6006	Mobile	+ 5512 5947

ICV Certificate details

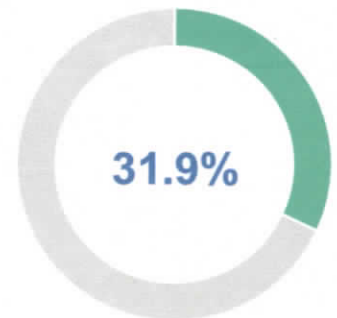
ICV Certificate number	KR-SCR-00106289-2018-1	Name of the ICV Certifier	Kreston SVP Chartered Accountants
Issue date	March 10, 2020	Financial year end	December 31, 2018
Expiry date	June 10, 2021	Engagement letter date	January 21, 2020

ICV details

ICV Contribution

ICV Score

Category	Icon	Description	Contribution
A		Goods and Services	23.8%
B		Workforce Training	0.0%
C		Supplier Development	0.0%
D		Investment in Fixed Assets	8.1%



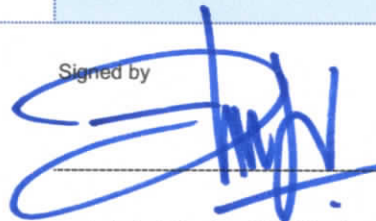
Signed by



on behalf of Wellcare Logistics WLL

Name: KASIM.K.T
Designation: Operations Manager
Date: 30.03.2020

Signed by



on behalf of Kreston SVP Chartered Accountants

Name: Sheji Valiyakath
Designation: Managing Partner
Date: 10/3/2020



Note:

- 1) This ICV Certificate is based on the ICV Scorecard Submission Guidelines version 1.2.
- 2) This ICV Certificate is an extraction from Kreston SVP Chartered Accountants's full ICV report dated 10/3/2020 and should be read in conjunction with the cover letter and factual findings report relevant to the ICV score in the full ICV report.
- 3) This full ICV report is issued vide an engagement letter between Kreston SVP Chartered Accountants and Wellcare Logistics WLL dated 21/1/2020. Kreston SVP Chartered Accountants does not accept or assume any liability, responsibility or duty of care for any use of or reliance on this document by anyone, other than the intended recipient to the extent agreed in the engagement letter.
- 4) In the case any information included in the ICV Certificate requires further validation, contact should be made with Tawteen.



General

Step	Procedure	Report on our findings
1	1.1 Confirm any amounts reported in the template are not double counted under the different components within the ICV Scorecard Submission Template.	No exceptions noted
2	2.1 Confirm that the most updated ICV Submission Template available on the QP website is used by the supplier. Confirm also that the template's protected functions have not been modified and remain intact.	No exceptions noted
3	3.1 The following items must be confirmed in the ICV Scorecard Submission Template: <ul style="list-style-type: none"> Name of The Company as per the audited financial statements Commercial Registration or Trade License number per license issued by the corresponding authority Audited financial statements for the relevant year end 	Confirmed Confirmed Confirmed

A1. Goods

Step	Procedure	Report on our findings
1	<p>1.1 Obtain a detailed schedule of total cost of goods procured per supplier, and invoices for the last financial year ("Schedule of Goods Costs").</p> <p>1.2 Agree the total(s) of the cost breakdown per the Schedule of Goods Costs to the audited financial statements of The Company. In case the totals do not agree to the audited financial statements, review the reconciliation performed by The Company's management that explains the difference, if any.</p> <p>With regards to the completed section A1. Goods of the ICV Scorecard Submission Template:</p> <p>1.3 Agree the total Schedule of Goods Costs to the total cost provided in the section.</p>	<p>Has been Obtained</p> <p>As the Purchases claimed for ICV were less than the Purchases as per Financials, the resulting difference was not considered for ICV Score.</p> <p>Agreed as per ICV requirements. No exceptions were observed</p>

	<p>1.4 Agree that the top 80% (as a priority) of the cost of goods procured, or the top 200 individual suppliers per the Schedule of Goods Costs are listed by supplier name. The individual entries in the template should not include (according to the categories excluded in the latest Supplier ICV Scorecard Submission Template Guidelines) the following costs:</p> <ul style="list-style-type: none"> • Costs associated with services (these costs shall be included under Services component) • Taxes (if applicable) • Customs/ duties (even if included in inventory costs) • Government fees (visa and iqama fees, etc.) • Non-cash transactions (provisions, foreign exchange gains and losses, etc.) • Costs associated with workforce training (these costs shall be included under Workforce Training component) • Costs associated with supplier development (these costs shall be included under Supplier Development component) • Capital expenditure and depreciation (these costs shall be included under Investment in Fixed Assets component) <p>1.5 Agree that the remaining 20% of the eligible suppliers or any eligible suppliers over 200 companies are appropriately aggregated and entered the 'Remaining spend for the past financial year by supplier type' table.</p> <p>1.6 Confirm that all fields are completed per entry.</p>	<p>Agreed that the top 80% (as a priority) of the cost of goods procured per the Schedule of Goods Costs are listed by supplier name.</p> <p>No such cost included in Schedule.</p> <p>No such cost included in Schedule. No such cost included in Schedule.</p> <p>No such cost included in Schedule.</p> <p>No such cost included in Schedule.</p> <p>No such cost included in Schedule.</p> <p>No such cost included in Schedule.</p> <p>Agreed that the remaining 20% of the eligible suppliers are appropriately aggregated and entered in the 'Remaining spend for the past financial year by supplier type' table.</p> <p>Wherever Commercial Registration Number is not available, we put it as Not Available or Not Applicable (NA).</p>
2	<p>2.1 Test the mathematical accuracy of the Schedule of Goods Costs and the reconciliation between the Schedule of Goods Costs, and the audited financial statements (if applicable) performed by The Company's management.</p>	<p>The mathematical accuracy was reviewed, and no exceptions were observed.</p>

	<p>2.2 Test the mathematical accuracy of the A1. Goods section.</p>	<p>The mathematical accuracy was reviewed, and no exceptions were observed.</p>
3	<p>3.1 For all ICV percentages presented in section A1. Goods of the ICV Scorecard Submission Template, obtain copies of the supplier's ICV certificate and their commercial registration license.</p> <p>3.2 Verify the supplier's name and commercial registration number as per the commercial registration license to their ICV certificate.</p> <p>3.3 Confirm the ICV percentage and name of the supplier presented in section A1. Goods of the ICV Scorecard Submission Template to the supplier's ICV certificate.</p>	<p>The sub-suppliers scores were updated in the ICV Template based on Email communication from TAWTEEN dated 14th January 2020.</p> <p>Not applicable.</p> <p>Not applicable.</p>
4	<p>4.1 From section A1. Goods of the ICV Scorecard Submission Template, select a sample of 25 invoices or representing 20% of spend in goods (whichever is lower) including the 5 highest values representing suppliers which have presented an ICV score (Table 1.1). The remaining sample should be selected from Table 1.1 and Table 1.2.</p> <p>Note: It is not necessary to perform any sample testing for "International Suppliers" in Table 1.2.</p> <p>4.2 For each of the samples, obtain the following supporting documents:</p> <ul style="list-style-type: none"> • Purchase orders • Contracts • Supplier invoices <p>4.3 Review the supporting documents per sample and confirm they accurately reflect the supplier spend identified in the Schedule of Goods Costs.</p>	<p>Due to this being the initial period for ICV Certification, there were no scores assigned to the sub-suppliers.</p> <p>Hence, out of the 25 samples selected, the 5 samples of the highest value, as is required to be selected by Initial ICV Guidelines, were selected from those suppliers who represent the highest spend value.</p> <p>Supporting documents were obtained as required by ICV Guidelines.</p> <p>No exceptions noted.</p>

A2. Services

Step	Procedure	Report on our Findings
Workforce		
1	<p>1.1 Obtain an annual breakdown detail of the total compensation paid to employees (identifying Qatari nationals and residents) for the appropriate year, including:</p> <ul style="list-style-type: none"> • Salaries • Wages • Allowances • Any other benefit provided to the employee 	Has been Obtained
2	<p>2.1 Agree the total(s) of the breakdown to the audited financial statements of The Company. In case the totals do not agree to the audited financial statements, review and agree the reconciliation performed by The Company's management that explains the difference, if any.</p> <p>2.2 Test the mathematical accuracy of the breakdown.</p>	<p>Reconciliation prepared by the Supplier and reviewed by us. The unreconciled amounts were excluded from ICV Claim.</p> <p>Similarly, the mathematical accuracy of the breakdown was reviewed, and no exceptions were observed.</p>
3	<p>3.1 Obtain a list of all Qatari nationals; and residents with monthly salaries higher than 10,000 QAR, extracted from the annual breakdown detail of total compensation (as noted in step 1 above).</p> <p>3.2 Agree the total cost of Qatari nationals; and residents with salaries higher than 10,000 QAR, from the annual breakdown to the 'total compensation' figure provided in the section A2.Services of the ICV Scorecard Submission Template.</p>	<p>Obtained the list and agreed the annual breakdown to the 'total compensation' figure.</p> <p>No exceptions noted</p>
4	<p>4.1 Select a random sample of The Company's employees (Qatari nationals; and residents with a monthly income greater than 10,000 QAR) on a test basis (40 samples or representing 20% of total employee's workforce, whichever is lower) and agree compensation and benefits amounts to The Company's payroll & other supporting documents.</p>	<p>Samples selected represented only one of total employee's workforce, and compensation was agreed to payroll and other supporting documents.</p>

	<p>4.2 For each sample, obtain and review the following supporting documents:</p> <ul style="list-style-type: none"> • ID Cards issued by the corresponding authority • Pay slips for one month • Residency permits • Bank transfer advice for one month or any other supporting document evidencing the transfer / payment of salary • Employment / Labor contract <p>4.3 For each of the employees in the sample ensure, while reviewing the supporting documentation, that the person is an employee of The Company, and not a contractor or a subcontractor to The Company. The individual ICV Scorecard Submission template should not include the following:</p> <ul style="list-style-type: none"> • Interns (to be included in section B. Workforce Training) • Trainers (to be included in section B. Workforce Training) • Supplier Development (included in section C. Supplier Development) 	<p>Supporting documents were obtained as required by ICV Guidelines.</p> <p>The Company does not have the system of issuing Employee ID Cards. The Company is maintaining the ID Numbers in their software for identification purpose.</p> <p>All employees selected for the sample were confirmed to be employees of the Company.</p> <p>No such individuals were included in the Template.</p> <p>No such individuals were included in the Template.</p> <p>No such individuals were included in the Template.</p>
Services		
5	<p>5.1 Obtain a detailed schedule of total cost of services procured per supplier, and invoices for the last financial year ("Schedule of Services Costs").</p> <p>5.2 Agree the total(s) of the cost breakdown per the Schedule of Services Costs to the audited financial statements of The Company. In case the totals do not agree to the financial statements, review the reconciliation performed by The Company's management that explains the difference, if any.</p> <p>With regards to the completed section A2. Services of the ICV Scorecard Submission Template:</p> <p>5.3 Agree the total Schedule of Services Costs to the total cost provided in the section.</p>	<p>Has been obtained.</p> <p>As the Services claimed for ICV were less than the Services as per Financials, the resulting difference was not considered for ICV Score. For the excluded amount supplier-wise breakup was not available.</p> <p>Agreed as per ICV requirements. No exceptions were observed.</p>

	<p>5.4 Agree that the top 80% (as a priority) of the cost of services procured, or the top 200 individual suppliers per the Schedule of Services Costs are listed by supplier name. The individual entries on the template should not include (according to the categories excluded in the latest Supplier ICV Scorecard Submission Template Guidelines) the following costs:</p> <ul style="list-style-type: none"> • Costs associated with goods (these costs shall be included under Goods component) • Taxes (if applicable) • Customs/ duties (even if included in inventory costs) • Government fees (visa and iqama fees, etc.) • Non-cash transactions (provisions, foreign exchange gains and losses, etc.) • Costs associated with workforce training (these costs shall be included under Workforce Training component) • Costs associated with supplier development (these costs shall be included under Supplier Development component) • Capital expenditure and depreciation (these costs shall be included under Investment in Fixed Assets component) <p>5.5 Agree that the remaining 20% of eligible suppliers or any eligible suppliers over 200 companies are appropriately aggregated and entered the 'Remaining spend for the past financial year by supplier type' table</p> <p>5.6 Confirm that all fields are completed per entry.</p>	<p>Agreed as per ICV requirements. No exceptions were observed.</p> <p>No such costs included in the Schedule.</p> <p>No such costs included in the Schedule. No such costs included in the Schedule.</p> <p>No such costs included in the Schedule.</p> <p>No such costs included in the Schedule.</p> <p>No such costs included in the Schedule.</p> <p>No such costs included in the Schedule.</p> <p>No such costs included in the Schedule.</p> <p>Agreed as per ICV requirements. No exceptions were observed.</p> <p>Wherever Commercial Registration Number not available, we put it as Not Available or Not Applicable (NA).</p>
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6	<p>6.1 Test the mathematical accuracy of the Schedule of Services Costs and the reconciliation between Schedule of Services Costs, and the audited financial statements (if applicable) performed by The Company's management.</p> <p>6.2 Test the mathematical accuracy of the A2. Services section.</p>	<p>The mathematical accuracy was reviewed, and no exceptions were observed.</p> <p>The mathematical accuracy was reviewed, and no exceptions were observed.</p>
7	<p>7.1 For all ICV percentages presented in section A2. Services of the ICV Scorecard Submission Template, obtain copies of the supplier's ICV certificate and their commercial registration license.</p> <p>7.2 Verify the supplier's commercial registration number and name as per the commercial registration license to their ICV certificate. Confirm the ICV percentage and name of the supplier presented in section A2. Services of the ICV Scorecard Submission Template to the supplier's ICV certificate.</p>	<p>The sub-suppliers scores were updated in the ICV Template based on Email communication from TAWTEEN dated 14th January 2020.</p> <p>Not applicable</p>
8	<p>8.1 From section A2. Services of the ICV Scorecard Submission Template, select a sample of 25 invoices or representing 20% of spend in services (whichever is lower) including the 5 highest values representing suppliers which have presented an ICV score (Table 2.2). The remaining sample should be selected from Table 2.2 and Table 2.3.</p> <p>Note: It is not necessary to perform any sample testing for "International Suppliers" in Table 1.2.</p> <p>8.2 For each of the samples, obtain the following supporting documents:</p> <ul style="list-style-type: none"> • Purchase orders • Contracts • Supplier Invoices <p>8.3 Review the supporting documents per sample and confirm they accurately reflect the supplier spend identified in the Schedule of Services Costs.</p>	<p>Due to this being the initial period for ICV Certification, there were no scores assigned to the sub-suppliers.</p> <p>Hence, out of the 25 samples selected, the 5 samples of the highest value, as is required to be selected by Initial ICV Guidelines, were selected from those suppliers who represent the highest spend value.</p> <p>Supporting documents were obtained as required by ICV Guidelines.</p> <p>Where purchase orders/contracts were not available, alternative supporting documents were obtained and reviewed, which in our view support the claim that the transaction was made.</p>

B. Workforce Training

Step	Procedure	Report on our findings
1	<p>1.1 Obtain a detailed schedule of total cost of trainings (identifying internal and external trainings and attendee names) conducted by The Company for its employees in the last financial year ("Schedule of Training Costs").</p> <p>1.2 Agree the total(s) of the cost breakdown per the Schedule of Training Costs to the audited financial statements of The Company. In case the totals do not agree to the audited financial statements, review the reconciliation performed by The Company's management that explains the difference, if any.</p> <p>1.3 With regards to the completed section B. Workforce Training of the ICV Submission Template, confirm that the individual entries in the template (according to the categories excluded in the latest Supplier ICV Scorecard Submission Guidelines) do not include the following costs:</p> <ul style="list-style-type: none"> • Associated expenses (e.g. flights, hotels, taxis, allowances, etc.) and training costs associated with delivering and installing goods, or machines and equipment (these costs should be included under suppliers spend in section A1. Goods of the ICV Scorecard Submission Template) <p>Note: Internal trainings should be captured only if the allocated costs associated with the specific activities are auditable (e.g. internal invoices time sheet system in place, defined hourly rates etc.).</p> <p>1.4 Test the mathematical accuracy of the Schedule of Training Costs and the reconciliation between Schedule of Trainings Costs and the audited financial statements (if applicable) performed by The Company's management.</p> <p>1.5 Confirm that all fields are completed per entry.</p>	<p>This section is not applicable as there are no amounts claimed in B. Workforce Training of the ICV Template.</p> <p>Not Applicable</p> <p>Not Applicable</p> <p>Not Applicable</p> <p>Not Applicable</p>

	<p>1.6 Obtain an annual breakdown detail of the total compensation paid to employees (identifying Qatari nationals; and residents) for the appropriate year, including:</p> <ul style="list-style-type: none"> • Salaries • Wages • Allowances • Any other benefit provided to the employee <p>1.7 Obtain a list of Qatari nationals; and residents with salaries higher than 10,000 QAR, extracted from the annual breakdown detail of total compensation and compare to the list of training attendees. Where the list of training attendees identifies employees not on the annual breakdown detail, confirm that these have been removed from the ICV Scorecard Submission template.</p>	<p>Not Applicable</p> <p>Not Applicable</p>
<p>2</p>	<p>2.1 Select a random sample of training courses listed on the Schedule of Training Costs based on a test basis (20 samples or representing 15% of the total training costs, whichever is lower).</p> <p>2.2 For each sample, obtain and review the following documentation, where applicable:</p> <ul style="list-style-type: none"> • Purchases orders • Contracts • Supplier Invoices • Attendance records or Time Sheets of attendees (and presenters if internal trainings) • Defined hourly rates for cost (for internal presenters) <p>2.3 Select a random sample of attendees (25 individuals) from the population of training courses selected from the Schedule of Training Costs.</p> <p>2.4 Agree attendance of individuals selected in the sample to the records held of the actual training conducted.</p>	<p>This section is not applicable as there are no amounts claimed in B. Workforce Training of the ICV Template.</p> <p>Not Applicable</p> <p>Not Applicable</p> <p>Not Applicable</p>

<p>Note: External trainings, conducted by a third party, should be backed by invoices. In case invoices are not available, the cost should be excluded from the information provided in Section B. Workforce Training of the ICV Scorecard Submission template.</p>	
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C. Supplier Development

Step	Procedure	Report on our findings
1	<p>1.1 Obtain a detailed schedule of total cost of supplier development conducted by the Company for its suppliers for the last financial year ("Schedule of Supplier Development costs").</p> <p>1.2 Agree the total(s) of the cost breakdown per the Schedule of Supplier Development costs to the audited financial statements of The Company. In case the totals do not agree to the financial statements, review the reconciliation performed by The Company's management that explains the difference, if any.</p> <p>1.3 Test the mathematical accuracy of the Schedule of Supplier Development costs and the reconciliation between Schedule of Supplier Development costs and Audited Financial Statements (if applicable) performed by Company's management.</p>	<p>This section is not applicable as there are no amounts claimed in C. Supplier Development of the ICV Template.</p> <p>Not applicable.</p> <p>Not applicable.</p>
2	<p>2.1 Select a random sample of activities listed on the Schedule of Supplier Development costs based on a test basis (20 samples or representing 15% of the total supplier development costs, whichever is lower).</p> <p>2.2 Agree these training course samples (or other support such as Certifications) to their supporting documents, where applicable:</p> <ul style="list-style-type: none"> • Purchase orders • Contracts • Supplier Invoices • Attendance records or Time Sheets of attendees (and presenters if internal) • Defined hourly rates for cost (for internal presenters) 	<p>Not applicable.</p> <p>Not applicable.</p>

	<p>2.3 Select a random sample of attendees (25 individuals) from the population of training activities conducted for suppliers, if any, selected from the Schedule of Supplier Development Costs.</p>	<p>Not applicable.</p>
	<p>2.4 Agree attendance of individuals selected in the sample to the records held of the actual training.</p>	<p>Not applicable.</p>

D. Investment in Fixed Assets

Step	Procedure	Report on our findings
1	<p>1.1 Obtain a detailed schedule, by location, of fixed assets/capital investments addition, deletion and depreciation of the company (Schedule of Fixed Assets).</p> <p>1.2 Agree the total(s) of the breakdown to the corresponding information in the audited financial statements of The Company. In case the totals do not agree to the audited financial statements, review the reconciliation performed by The Company's management that explains the difference, if any.</p> <p>1.3 With regards to the completed section D. Investment in Fixed Assets of the ICV Scorecard Submission Template, confirm the following assets (according to the categories excludes in the latest Supplier ICV Scorecard Submission Guidelines) are not included in the list of capital investments and depreciation amount:</p> <ul style="list-style-type: none"> • Work in progress or assets that have not yet entered in service in the appropriate year • Land • Goodwill 	<p>Has been obtained.</p> <p>Agreed. No exceptions noted.</p> <p>Confirmed. No exceptions noted.</p>

	<p>1.4 With regards to depreciation and amortization amount in table 5.1 of the section D. Investment in Fixed Assets in the ICV Scorecard Submission Template, confirm that the depreciation on disallowed assets is excluded.</p>	<p>Confirmed. No exceptions noted</p>
2	<p>2.1 Test the mathematical accuracy of the detailed schedule and reconciliation.</p>	<p>No exceptions observed.</p>
3	<p>3.1 Confirm that only investments under the name of the company are included in section D. Investment in Fixed Assets of the ICV Scorecard Submission Template; and that any other investments under the name of the owner or any other person are not included.</p> <p>3.2 Obtain a written representation from The Company's management confirming the ownership and location of the assets presented in the ICV Scorecard Submission template.</p>	<p>Confirmed. No exceptions noted.</p> <p>Obtained written representation from Management.</p>
4	<p>4.1 Obtain 5 samples or samples representing 50% of the total value of fixed assets (whichever is lower) from the Schedule of Fixed Assets of additions made during the appropriate year.</p> <p>4.2 For the sample, obtain and review the following documentation, where applicable:</p> <ul style="list-style-type: none"> • Invoice • Ownership documents <p>4.3 Agree the amount reported in the schedule with the amount disclosed in the ICV Scorecard Submission template for the selected sample.</p>	<p>Samples were selected in accordance with ICV Guidelines.</p> <p>Supporting documents were obtained as required by ICV Guidelines.</p> <p>No exceptions noted.</p>

E. Revenue

Step	Procedure	Report on our findings
1	<p>1.1 Obtain a detailed schedule of revenue classified between local and export revenue from Qatari operations for the last financial year ("Schedule of Revenue"), identifying local and international customers.</p> <p>1.2 Agree the total(s) of the Schedule of Revenue to the audited financial statements of the Company. In the case that the totals do not agree to the financial statements, review a reconciliation performed by The Company's management that explains the difference, if any.</p> <p>1.3 Agree that in case of loss-making companies, the total cost as per Income Statement is considered instead of total revenue.</p>	<p>Has been obtained.</p> <p>Agreed. No exceptions noted.</p> <p>Not applicable, as the company earned profits during the period under ICV Certification.</p>
2	<p>2.1 Test the mathematical accuracy of the Schedule of Revenue and the reconciliation between Schedule of Revenue and audited financial statements (if applicable) performed by The Company's management.</p>	<p>No exceptions observed.</p>
3	<p>3.1 Test the information provided in the Schedule of Revenue by selecting a random sample of export transactions based on a test basis (20 samples or representing 10% of the transaction, whichever is lower).</p> <p>3.2 Agree these samples to their supporting documents:</p> <ul style="list-style-type: none"> • Purchase orders • Contracts • Invoices 	<p>The Supplier has no export revenue. Hence no Test of Details done for the Revenue.</p> <p>Not Applicable</p>