

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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:
In re: : **Chapter 11**
:
ARCAPITA BANK B.S.C.(c), et al., : **Case No. 12-11076 (SHL)**
:
Debtors. : **Jointly Administered**
:
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**COVER SHEETS FOR FINAL APPLICATION OF
ERNST & YOUNG FOR COMPENSATION AS AUDITOR TO THE
DEBTORS AND DEBTORS-IN-POSSESSION
FOR THE PERIOD FROM MARCH 19, 2012 THROUGH SEPTEMBER 17, 2013**

Name of Applicant: Ernst & Young

Authorized to Provide Professional Services to: the above-captioned debtors and debtors-in-
possession

Date of Retention Orders: July 11, 2012 and August 6, 2012, *nunc pro
tunc* to March 19, 2012

Period for which compensation
and reimbursement are sought: March 19, 2012 through September 17, 2013

Amount of Compensation sought as actual,
reasonable, and necessary: BD 567,500, which is approximately
\$1,503,875

Amount of Expense Reimbursement sought
as actual, reasonable, and necessary: BD 0

Blended hourly rate: BD 65.32 which is approximately \$173.09

Currency in Which Applicant Would be Paid: Bahraini Dinars

This is a(n): ___ monthly ___ interim x final application

Previous Interim Fee Applications:

Date Interim Fee Application Filed	Period Covered by Interim Fee Application	Requested		Approved	
		Fees	Expenses	Fees (Including Holdback)	Expenses
First interim fee application filed 11/19/12 [Docket No. 638]	3/19/12 – 10/31/12	BD 267,500 (approximately \$708,875)	BD 0	BD 267,500 (approximately \$708,875)	BD 0
Second interim fee application filed 4/8/13 [Docket No. 973]	11/1/12 – 3/31/13	BD 54,000 (approximately \$143,100)	BD 0	BD 54,000 (approximately \$143,100)	BD 0

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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: **Chapter 11**
: **Case No. 12-11076 (SHL)**
: **Jointly Administered**
: **Debtors.**
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**FINAL APPLICATION OF ERNST & YOUNG FOR COMPENSATION AS
AUDITOR TO THE DEBTORS AND DEBTORS-IN-POSSESSION
FOR THE PERIOD FROM MARCH 19, 2012 THROUGH SEPTEMBER 17, 2013**

Pursuant to section 328 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and the *Order Granting Debtors’ Motion for Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals and Committee Members* (Docket No. 159) (the “Interim Compensation Order”), Ernst & Young (“EY Bahrain”) hereby files and serves this final fee application (this “Application”). By this Application, EY Bahrain respectfully requests (a) final allowance of BD 567,500 (which is approximately \$1,503,875)¹ as compensation for the period from March 19, 2012 through September 17, 2013 (the “Compensation Period”), (b) an order and directing payment of fees requested herein that have not been paid or which were previously subject to a holdback, and (c) such other and further relief as is just and appropriate. In support of this Application, EY Bahrain respectfully represents as follows:

¹ “BD” stands for Bahraini Dinars. An estimate of the equivalent U.S. dollar amounts, converted from Bahraini Dinars at the rate of BD 1 = \$2.65, is set forth in this statement for illustrative purposes only. Ernst & Young is billing for its work in (and expects to be paid in) Bahraini Dinars, rather than U.S. Dollars.

Background

1. On March 19, 2012 (the "Petition Date"), each of the above captioned debtors (the "Debtors"), other than Falcon Gas Storage Company, Inc., commenced the above-captioned chapter 11 cases. On April 30, 2012, Falcon Gas Storage Company, Inc. commenced its chapter 11 case. During their chapter 11 cases, the Debtors operated their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

2. EY Bahrain was retained to provide various audit and other assurance related services to the Debtors, *nunc pro tunc* to the Petition Date, by orders dated July 11, 2012 and August 6, 2012, respectively (the "Retention Orders"). The Retention Orders provide that all compensation, reimbursement of expenses and indemnification payable to EY Bahrain would be subject to review only pursuant to the standards set forth in section 328(a) of the Bankruptcy Code and shall not be subject to the standard of review set forth in section 330 of the Bankruptcy Code, provided that the U.S. Trustee shall retain all rights to respond or object to EY Bahrain's interim and final applications for compensation and reimbursement of expenses on all grounds, including, but not limited to, reasonableness pursuant to section 330 of the Bankruptcy Code (including any allegations that EY Bahrain and another professional retained by the Debtors and compensated by the estates provided unnecessarily and unreasonably duplicative services); and provided further that in the event the U.S. Trustee objects, the Court retains the right to review the interim and final applications of EY Bahrain pursuant to section 330 of the Bankruptcy Code.

3. The Retention Orders further provide that EY Bahrain would be required only to submit summary time records in one-half hour increments and a calculation of the total fees requested for its work in accordance with the comments made on the record during the June 26,

2012 hearing on EY Bahrain's retention with respect to the period preceding July 1, 2012. The Retention Orders further provide that EY Bahrain is not required to maintain detailed time records, to provide or conform to a schedule of hourly rates for its professionals, or to maintain or submit time records on a "project category" basis.

4. On July 3, 2013, EY Bahrain filed its *Application Pursuant to Sections 327(a) And 328(a) of the Bankruptcy Code for an Order Updating the Terms of its Retention by the Debtors as Auditors* (Docket No. 1322) (the "Application for Additional Fees"), pursuant to which EY Bahrain requested entry of an order approving an increase of the fees that had been estimated in Paragraph 19 of the engagement letter dated as of September 19, 2011 entitled "*Arcapita Bank B.S.C. ("the Bank") and its Subsidiaries ("the Group") Audit and Quarterly Reviews for the Year Ending 30 June 2012*" by a total of BD 220,000 (approximately \$583,000) (the "Updated Fee"). This Court has scheduled a hearing for October 2, 2013 to consider the Application for Additional Fees. The Application for Additional Fees is incorporated herein by reference. **For the avoidance of doubt, this Application requests final allowance and payment of the Updated Fee in the amount of BD 220,000.**

5. The Debtors' chapter 11 plan was confirmed by order dated June 17, 2013 (Docket No. 1262), and such plan became effective on September 17, 2013.

Compensation Requested

6. During the Compensation Period, EY Bahrain performed the types of services set forth below. Also set forth below are the total fees incurred for each such type of service. In accordance with the Compensation Orders, EY Bahrain is seeking compensation under section 328(a) of the Bankruptcy Code. The compensation requested herein is based on the customary

compensation charged by EY Bahrain in matters other than cases under title 11 of the United States Code.

7. During the Compensation Period, EY Bahrain spent approximately 8,688.5 hours providing services to the Debtors. The blended hourly rate for work performed during the Compensation Period is BD 65.32 (approximately \$173.09). Attached hereto as Exhibit A-1 are pages from EY Bahrain's first monthly fee statement filed on August 9, 2012 (Docket No. 379), describing the work performed and the estimated number of hours worked during the period from March 19, 2012 through June 30, 2012. Attached hereto as Exhibit A-2 is the daily time information for each EY Bahrain professional from July 1, 2012 through September 17, 2013.

- A. **ESOP SPV Audit. BD 27,000 (approximately \$71,550) of fees incurred during the Compensation Period.** During the Compensation Period, EY Bahrain performed audit procedures with respect to certain financial statements of special purpose vehicles (SPVs) established for the Debtors' employee stock purchase plans for the years ended December 31, 2004 to December 31, 2010. Specifically, during the Compensation Period, EY performed the following work related thereto: Planning procedures under EY Global Audit Methodology; planning discussions with the client regarding understanding of financial statements close process; review of templates of the financial statements of the SPVs.

Approximate Number of Hours Spent Providing These Services During the Compensation Period: 345

- B. **NRA Limited and Arcapita Incentive Plan Limited SPV Audits. BD 9,000 (approximately \$23,850) of fees incurred during the Compensation Period.** During the Compensation Period, EY Bahrain performed audit procedures with respect to certain financial statements of NRA Limited and the Arcapita Incentive Plan for the years ended December 31, 1998 through December 31, 2012. Specifically, during the Compensation Period, EY performed the following work related thereto: Planning procedures under EY Global Audit Methodology; discussions with the client regarding understanding of financial statements close process; review of templates of the financial statements of the SPVs for the years ended 2003, 2004, 2005, 2007, 2008, 2009, 2010, 2011 and 2012; execution of audit procedures over amounts and disclosures in the financial statements, review by senior team members of the audit work and core planning and conclusion documents; discussions and

amendments in financial statements subsequent to reviews by senior team members; discussion with the client and conference calls with client's lawyers on template of draft financial statements; and finalization and issuance of financial statements.

Approximate Number of Hours Spent Providing These Services During the Compensation Period: 406

C. **Audit of Special Purpose Financial Statements of SPVs. BD 26,250 (approximately \$69,562.50) of fees incurred during the Compensation Period.** During the Compensation Period, EY Bahrain performed audit procedures with respect to certain special purpose financial statements of the Debtors' SPVs that were established for the purpose of raising or flowing investment capital. Specifically, during the Compensation Period, EY performed the following work related thereto: Audit of the financial statements of:

- QRE Investments WLL for the year ended 31 December 2011;
- AHQ Holding Company WLL for the year ended 31 December 2010;
- AHQ Holding Company WLL for the year ended 31 December 2011;
- Prologis Bahrain Holding Company WLL for the year ended 31 December 2011;
- ME Ventures I WLL for the year 31 December 2011;
- ME Ventures II WLL for the year ended 31 December 2011;
- Makhazen Gulf Holding WLL for the year ended 31 December 2011 and the year ended 31 December 2012;
- Makhazen Gulf 2 Enterprises WLL for the year ended 31 December 2011 and the year ended 31 December 2012;
- ARC Bahrain Acquisition WLL for the year ended 31 December 2011;
- ABD Acquisitions I WLL for the period ended 31 December 2011 and the year ended 31 December 2012;
- ABD Acquisitions II WLL for the period ended 31 December 2011 and the year ended 31 December 2012;
- ABD Ventures I WLL, for the year ended 31 December 2011;
- ABD Ventures I WLL, for the year ended 31 December 2012;

- ABD Ventures II WLL, for the year ended 31 December 2011;
- ABD Ventures II WLL, for the year ended 31 December 2012;
- Arcapita Bahrain Investment Company SPC, for the year ended 30 June 2012;
- Saudi Industrial Warehouses Acquisitions WLL, for the period ended 31 December 2012;
- ME Acquisition WLL, for the period ended 31 December 2012
- Makhazen Oman Acquisitions WLL for the period ended 31 December 2011;
- Makhazen Oman Acquisitions WLL for the period ended 31 December 2012;
- Makhazen Oman Acquisitions II WLL for the year ended 31 December 2011;
- Makhazen Oman Acquisitions II WLL for the year ended 31 December 2012;
- J Jill Holding Company Limited for the year ended 31 January 2013;
- QRE Investments WLL, for the year ended 31 December 2012;
- Pointpark Properties WLL, for the year ended 31 December 2012.

Planning procedures under EY Global Audit Methodology; Discussions with the client regarding understanding of financial statements close process; Review of templates of the financial statements of the entities mentioned above; Execution of audit procedures over amounts and disclosures in the financial statements, Review by senior team members of the audit work and core planning and conclusion documents; Discussions and amendments in financial statements subsequent to reviews by senior team members; and finalization and issuance of draft financial statements.

Approximate Number of Hours Spent Providing These Services During the Compensation Period: 553

- D. **Audit of the Debtors' Consolidated Financial Statements. BD 486,000 (approximately \$1,287,900) of fees incurred during the Compensation Period.** During the Compensation Period, EY Bahrain performed audit and review procedures with respect to the following financial statements:

- Interim condensed consolidated financial statements for the half year ended 31 December 2011;
- Interim condensed consolidated financial statements for the nine months ended 31 March 2012;
- Consolidated financial statements for the year ended 30 June 2012;
- Interim condensed consolidated financial statements of Arcapita Investment Holdings Limited, for the period ended 31 December 2011;
- Interim condensed consolidated financial statements of Arcapita Investment Holdings Limited, for the period ended 31 March 2012;
- Interim condensed financial statements of Arcapita LT Holdings Limited for the period ended 31 December 2011;
- Interim condensed financial statements of Arcapita LT Holdings Limited for the period ended 31 March 2012;
- Financial statements of Arcapita Investment Holdings Limited for the year ended 30 June 2012;
- Financial statements of Arcapita Investment Management Limited for the year ended 30 June 2012;
- Financial statements of Arcapita LT Holdings Limited for the year ended 30 June 2012;
- Financial statements of Arcapita Structured Finance Limited for the year ended 30 June 2012;
- Financial statements of Arcapita Investment Funding Limited for the year ended 30 June 2012;
- Translation of consolidated financial statements for the year ended 30 June 2012 to Arabic

Specifically, during the Compensation Period, EY performed the following work related thereto: Understanding the service requirements, determining the scope and establishing the team; completion of preliminary engagement activities; understanding and documentation of business; determining the need to specialized skills on the audit; understanding and documenting the entity level controls as well as risk of material misstatements due to fraud; determination of planning materiality for audit; identification of significant accounts, disclosures and relevant assertions; holding team planning event meetings; identification,

understanding and documentation of significant classes of transactions and related IT applications; understanding and documentation of financial statement close process; understanding and evaluating the IT general controls; designing and executing tests of IT general controls; documentation of controls and selection for testing; performance of combined risk assessment; designing of tests of controls, designing of tests of journal entries; designing of substantive procedures; planning for general audit procedures; work on audit strategy memorandum, performance of tests of controls; performance of substantive procedures; performance of general audit procedures; Execution of tests of journal entries; various internal discussions and meetings regarding impact of Chapter 11 filing on the financial statements of the Debtors; various discussion and meetings with the Debtors' management regarding financial reporting impacts subsequent to Chapter 11 filing; review of investment valuations provided by the Debtor; performance of substantive procedures; and performance of general audit procedures.

Approximate Number of Hours Spent Providing These Services During the Compensation Period: 6,759

- E. **Consolidated Prudential Information Report for Islamic Banks. BD 7,500 (approximately \$19,875) of fees incurred during the Compensation Period.** During the Compensation Period, EY Bahrain performed agreed upon procedures on the consolidated Prudential Information Report for the quarters ended 31 December 2011, 31 March 2012 and 30 June 2012, as detailed in its engagement letter dated 22 September 2011.

Number of Hours Spent Providing These Services During the Compensation Period: 260

- F. **Public Disclosure Regulations. BD 2,750 (approximately \$ 7,287.50) of fees incurred during the Compensation Period.** During the Compensation Period, EY Bahrain performed agreed upon procedures as detailed in its engagement letter dated 25 January 2012.

Approximate Number of Hours Spent Providing These Services During the Compensation Period: 45

- G. **Audits of Special Purpose Financial statements of Cayman Islands Special Purpose Vehicles established for the purpose of Holding and funding Specialized Investment Companies. BD 9,000 (approximately \$23,850) of fees incurred during the Compensation Period.** During the Compensation Period, EY Bahrain performed audit procedures with respect to certain special purpose financial statements of the Debtors' SPVs that were established for the purpose of Holding and funding Specialized Investment Companies. Specifically, during the

Compensation Period, EY performed the following work related thereto:
Audit of the financial statements of:

1. Drillbit Holding Co. Ltd. for the year ended 31 December 2012;
2. Storapod Holding Co. Inc. for the year ended 31 December 2012;
3. MS Holding Co. Inc. for the year ended 31 December 2012;
4. Storapod WCF Ltd. for the year ended 31 December 2012;
5. Sortalogic WCF Ltd. for the year ended 31 December 2012;
6. Railinvest Funding Ltd. for the year ended 31 December 2012;
7. Sortalogic Funding Ltd. for the year ended 31 December 2012.

Approximate Number of Hours Spent Providing These Services During
the Compensation Period: 321

Compensation Paid And Its Source

8. All services for which compensation is requested by EY Bahrain were performed for or on behalf of the Debtors.

9. EY Bahrain has received no payment and no promises for payment from any source other than the Debtors for services rendered or to be rendered by EY Bahrain. To the extent required by section 504 of the Bankruptcy Code, there is no agreement or understanding between EY Bahrain and any other person other than its partners and employees for the sharing of compensation to be received for services rendered in these cases.

Legal Standards

10. As noted above, the Retention Orders provide that compensation, reimbursement of expenses and indemnification payable to EY Bahrain would be subject to review only pursuant to the standards set forth in section 328(a) of the Bankruptcy Code and shall not be subject to the standard of review set forth in section 330 of the Bankruptcy Code, provided that the U.S. Trustee shall retain all rights to respond or object to EY Bahrain's interim and final

applications for compensation and reimbursement of expenses on all grounds, including, but not limited to, reasonableness pursuant to section 330 of the Bankruptcy Code (including any allegations that EY Bahrain and another professional retained by the Debtors and compensated by the estates provided unnecessarily and unreasonably duplicative services); and provided further that in the event the U.S. Trustee objects, the Court retains the right to review the interim and final applications of EY Bahrain pursuant to section 330 of the Bankruptcy Code.

11. Section 328(a) of the Bankruptcy Code provides, in pertinent part:

“The trustee, or a committee appointed under section 1102 of this title, with the Court's approval, may employ or authorize the employment of a professional person under section 327 or 1103 of this title, as the case may be, on any reasonable terms and conditions of employment, including on a retainer, on an hourly basis, on a fixed or percentage fee basis, or on a contingent fee basis.”

11 U.S.C. § 328(a).

12. Section 328(a) of the Bankruptcy Code further provides that the Court may allow compensation different from the compensation provided under the previously-approved terms and conditions after the conclusion of such employment, only if such terms and conditions “prove to have been improvident in light of developments not capable of being anticipated at the time of the fixing of such terms and conditions.” 11 U.S.C. § 328(a). While the bankruptcy Court has discretion to alter fee agreements when the circumstances warrant, such alteration must be supported by evidence that the fee terms proved to have been improvident by reason of subsequent developments not capable of being anticipated at the time of the order fixing the compensation arrangement. *See, e.g., In re Confections By Sandra, Inc.*, 83 B.R. 729 (9th Cir. B.A.P. 1987) (absent evidence of unanticipated developments, a bankruptcy Court abuses its discretion by altering a previously approved fee arrangement). Where the Court specifically approved a professional's employment and its compensation arrangement under section 328(a)

of the Bankruptcy Code and there is no evidence that unexpected or unforeseen circumstances have occurred that would cause the approval of the compensation arrangement to be improvident, the Court cannot conduct a section 330 reasonableness review of the fees requested. *See, e.g., In re Olympia Holding Corp.*, 176 B.R. 962, 966 (Bankr. M.D. Fla. 1994).

13. The services that EY Bahrain has rendered for the Debtors during the Compensation Period require a high degree of professional competence, and EY Bahrain was required to expend substantial time and effort in providing those services. At all times during the Compensation Period, EY Bahrain performed efficiently, effectively and economically, and the results obtained have benefited the Debtors, their estates and creditors.

WHEREFORE, EY Bahrain respectfully requests (i) final allowance of BD 567,500 (which is approximately \$ 1,503,875, and includes the Updated Fee) as compensation for the Compensation Period and final allowance of BD [0] as expense reimbursement for the Compensation Period, (ii) an order directing payment of fees and expenses requested herein that have not been paid or which were previously subject to a holdback, and (iii) such other and further relief as is just and appropriate.

Dated: Oct 1, 2013

Respectfully submitted,



Fawad Laique
Partner, Ernst & Young

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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	:
In re:	: Chapter 11
	:
ARCAPITA BANK B.S.C.(c), et al.,	: Case No. 12-11076 (SHL)
	:
Debtors.	: Jointly Administered
	:
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CERTIFICATION UNDER GUIDELINES FOR FEES AND DISBURSEMENTS FOR PROFESSIONALS IN RESPECT OF FINAL APPLICATION OF ERNST & YOUNG FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND FOR REIMBURSEMENT OF EXPENSES AS AUDITOR FOR THE DEBTORS

I, Fawad Laique, hereby certify that:

1. I am a partner with the firm of Ernst & Young ("EY Bahrain").
2. I submit this Certification in support of the final application (the "Application")² of EY Bahrain, seeking the entry of an order, pursuant to sections 328 and 331 of title 11 of the United States Code (the "Bankruptcy Code") and Rule 2016 of the Federal Rules of Bankruptcy Procedures (the "Bankruptcy Rules") granting final allowance of compensation for services rendered and expenses incurred as auditors for the Debtors during the period referenced in the Application (the "Compensation Period"), and directing payment of fees and expenses that were not paid or which were previously subject to a holdback.

3. I have read the Application and, to the best of my knowledge, information and belief, formed after reasonable inquiry, except as otherwise stated herein or in the Application (a) the fees and expenses requested in the Application fall within the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases (General Order M-447) and the United States Trustee Guidelines for Reviewing Applications for


² Capitalized terms used but not defined herein have the meanings given to them in the Application.

Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 (together, the “Guidelines”); (b) except to the extent that fees or disbursements are prohibited by the Guidelines, the fees and disbursements sought are billed at rates and in accordance with practices customarily employed by EY Bahrain and generally accepted by EY Bahrain’s clients; (c) in seeking reimbursement of an expense, EY Bahrain does not make a profit on that expenditure, whether it is performed by EY Bahrain in-house or through a third party; (d) I understand that EY Bahrain (through the Debtors’ counsel) has provided the US Trustee, the Debtors and the Creditors’ Committee with the monthly fee statements that EY Bahrain has submitted for the period in which the Application covers; and (e) EY Bahrain has not provided the US Trustee, the Debtors and the Creditors’ Committee with a copy of the Application at least fourteen days before the filing deadline for such Application, but I understand that EY Bahrain (through the Debtors’ counsel) will provide a copy of the Application to such parties before the date set by this Court for a hearing on the Application.

4. The Retention Orders provide that the requirements of the Bankruptcy Code, the Bankruptcy Rules, Local Rule 2016-1, the United States Trustee Guidelines, General Order M-447 and any other compensation procedures adopted by this Court were modified with respect to EY Bahrain such that in its applications for compensation, EY Bahrain is required only to submit summary time records in one-half hour increments and a calculation of the total fees requested for such work in accordance with the comments made on the record during the June 26, 2012 hearing regarding the Debtors’ initial application to retain EY Bahrain with respect to the period preceding July 1, 2012. The Retention Orders further provide that EY Bahrain is not required to maintain detailed time records, to provide or conform to a schedule of hourly rates for its professionals, or to maintain or submit time records on a “project category” basis.

I declare under penalty of perjury that the above is true and correct to the best of my knowledge, information and belief.

Dated: Oct. 1, 2013



Fawad Laique
Partner, Ernst & Young

EXHIBIT A-1

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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:
In re: : **Chapter 11**
:
ARCAPITA BANK B.S.C.(c), et al., : **Case No. 12-11076 (SHL)**
:
Debtors. : **Jointly Administered**
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**FIRST MONTHLY STATEMENT OF ERNST & YOUNG
FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES
AS AUDITOR TO THE DEBTORS AND DEBTORS-IN-POSSESSION
FOR THE PERIOD FROM MARCH 19, 2012 THROUGH JUNE 30, 2012**

Pursuant to sections 328 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and the *Order Granting Debtors’ Motion for Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals and Committee Members* [Docket No. 159] (the “Interim Compensation Order”), Ernst & Young (“EY Bahrain”) hereby files and serves this monthly statement (this “Statement”). By this Statement, EY Bahrain respectfully requests allowance of 100% of, and payment of 80% of, BD 163,000 (which is approximately \$431,950)¹ as compensation for the period from March 19, 2012 through and including June 30, 2012 (the “Compensation Period”). In support of this Statement, EY Bahrain respectfully represents as follows:

Background

1. On March 19, 2012 (the “Petition Date”), each of the above captioned debtors (the “Debtors”), other than Falcon Gas Storage Company, Inc., commenced the above-captioned

¹ “BD” stands for Bahraini Dinars. An estimate of the equivalent U.S. dollar amounts, converted from Bahraini Dinars at the rate of BD 1 = \$2.65, is set forth in this statement for illustrative purposes only. Ernst & Young is billing for its work in (and expects to be paid in) Bahraini Dinars, rather than U.S. Dollars.

chapter 11 cases. On April 30, 2012, Falcon Gas Storage Company, Inc. commenced its chapter 11 case. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

2. EY Bahrain was retained to provide various audit and other assurance related services to the Debtors, *nunc pro tunc* to the Petition Date, by orders dated July 11, 2012 and August 6, 2012 (the “Retention Orders”). The Retention Orders provide that all compensation, reimbursement of expenses and indemnification payable to EY Bahrain would be subject to review only pursuant to the standards set forth in section 328(a) of the Bankruptcy Code and shall not be subject to the standard of review set forth in section 330 of the Bankruptcy Code (except for the U.S. Trustee). The Retention Orders further provide that EY Bahrain would be required only to submit summary time records in one-half hour increments and a calculation of the total fees requested for its work in accordance with the comments made on the record during the June 26, 2012 hearing on EY Bahrain’s retention with respect to the period preceding July 1, 2012, and that EY Bahrain would not be required to maintain detailed time records, to provide or conform to a schedule of hourly rates for its professionals, or to maintain or submit time records on a “project category” basis.

Compensation Requested

3. During the Compensation Period, EY Bahrain performed the types of services set forth below. Also set forth below are the total fees incurred for each such type of service. In accordance with the Interim Compensation Order, EY Bahrain respectfully requests payment of 80% of these fees at this time. As customary in bankruptcy cases in this District, EY Bahrain will request payment of the remaining 20% of the fees set forth below in a later fee application.

Attached hereto as Exhibit A are fee notes (*i.e.*, invoices) from EY Bahrain pertaining to the Compensation Period.

- A. **ESOP SPV Audit. BD 1,500 (approximately \$3,975) of fees incurred during the Compensation Period.** During the Compensation Period, EY Bahrain performed audit procedures with respect to certain financial statements of special purpose vehicles (SPVs) established for the Debtors' employee stock purchase plans for the years ended December 31, 2004 to December 31, 2010. Specifically, during the Compensation Period, EY performed the following work related thereto: Planning procedures under EY Global Audit Methodology; Planning discussion with the client regarding understanding of financial statements close process; Review of templates of the financial statements of the SPVs.

The names and titles of the EY Bahrain personnel primarily providing these particular services were: Mahmood AlHoori, Audit Senior and Muhammad Salman, Audit Staff.

Estimated number of hours worked on this matter during the Compensation Period: 91

- B. **NRA Limited and Arcapita Incentive Plan Limited SPV Audits. BD 7,000 (approximately \$18,550) of fees incurred during the Compensation Period.** During the Compensation Period, EY Bahrain performed audit procedures with respect to certain financial statements of NRA Limited and the Arcapita Incentive Plan for the years ended December 31, 1998 through December 31, 2010. Specifically, during the Compensation Period, EY performed the following work related thereto: Planning procedures under EY Global Audit Methodology; Discussions with the client regarding understanding of financial statements close process; Review of templates of the financial statements of the SPVs for the years ended 2003, 2004, 2005, 2007, 2008, 2009 and 2010; Execution of audit procedures over amounts and disclosures in the financial statements, Review by Manager and Senior Director of the audit work and core planning and conclusion documents; Discussions and amendments in financial statements subsequent to reviews by Manager and Senior Director; Finalization and issuance of draft financial statements.

The names and titles of the EY Bahrain personnel primarily providing these particular services were: Imtiaz Ibrahim, Senior Director; Fawaz Siddiqui, Manager; Mahmood Alhoori, Audit Senior and Muhammad Salman, Audit Staff.

Estimated number of hours worked on this matter during the Compensation Period: 280

C. **Audit of Special Purpose Financial Statements of SPVs. BD 6,750 (approximately \$17,888) of fees incurred during the Compensation Period.** During the Compensation Period, EY Bahrain performed audit procedures with respect to certain special purpose financial statements of the Debtors' SPVs that were established for the purpose of raising or flowing investment capital. Specifically, during the Compensation Period, EY performed the following work related thereto: Audit of the financial statements of:

- QRE Investments WLL for the year ended 31 December 2011;
- AHQ Holding Company WLL for the year ended 31 December 2010;
- AHQ Holding Company WLL for the year ended 31 December 2011;
- Prologis Bahrain Holding Company WLL for the year ended 31 December 2011;
- ME Ventures I WLL for the year 31 December 2011;
- ME Ventures II WLL for the year ended 31 December 2011;
- Makhazen Gulf Holding WLL for the year ended 31 December 2011;
- Makhazen Gulf 2 Enterprises WLL for the year ended 31 December 2011; and
- ARC Bahrain Acquisition WLL for the year ended 31 December 2011.

Planning procedures under EY Global Audit Methodology; Discussions with the client regarding understanding of financial statements close process; Review of templates of the financial statements of the entities mentioned above; Execution of audit procedures over amounts and disclosures in the financial statements, Review by Manager and Senior Director of the audit work and core planning and conclusion documents; Discussions and amendments in financial statements subsequent to reviews by Manager and Senior Director; Finalization and issuance of draft financial statements.

The names and titles of the EY Bahrain personnel primarily providing these particular services were: Imtiaz Ibrahim, Senior Director; Fawaz Siddiqui, Manager; Mahmood AlHoori, Audit Senior; and Mohammed AlMarzooqi, Engagement Auditor.

Estimated number of hours worked on this matter during the Compensation Period: 224

D. **Audit of the Debtors' Consolidated Financial Statements. BD 140,000 (approximately \$371,000) of fees incurred during the Compensation Period.** During the Compensation Period, EY Bahrain performed audit and review procedures with respect to the following financial statements:

- Interim condensed consolidated financial statements for the half year ended 31 December 2011;
- Interim condensed consolidated financial statements for the nine months ended 31 March 2012; and
- Consolidated financial statements for the year ended 30 June 2012.

Specifically, during the Compensation Period, EY performed the following work related thereto: Understanding the service requirements, determining the scope and establishing the team; completion of preliminary engagement activities; understanding and documentation of business; determining the need to specialized skills on the audit; understanding and documenting the entity level controls as well as risk of material misstatements due to fraud; determination of planning materiality for audit; identification of significant accounts, disclosures and relevant assertions; holding team planning event meetings; identification, understanding and documentation of significant classes of transactions and related IT applications; understanding and documentation of financial statement close process; various internal discussions and meetings regarding impact of Chapter 11 filing on the financial statements of the Debtors; various discussion and meetings with the Debtors' management regarding financial reporting impacts subsequent to Chapter 11 filing.

The names and titles of the EY Bahrain personnel primarily providing these particular services were: Essa Al-Jowder, Partner; Ashwani Siotia, Partner; Austin Rudman, Partner; Gordon Bennie, Partner; Peter Griffiths, Partner; Imtiaz Ibrahim, Senior Director; Fawaz Siddiqui, Manager; Mahmood AlHoori, Audit Senior; Faisal Fakhro, Engagement Auditor; Mustafa Qazi, Engagement Auditor; and Muhammad Salman, Audit Staff.

Estimated number of hours worked on this matter during the Compensation Period: 1,135

E. **Consolidated Prudential Information Report for Islamic Banks. BD 5,000 (approximately \$13,250) of fees incurred during the Compensation Period.** During the Compensation Period, EY Bahrain performed agreed upon procedures as detailed in its engagement letter dated 22 September 2011.

The names and titles of the EY Bahrain personnel primarily providing these particular services were: Fawaz Siddiqui, Manager; Faisal Fakhro, Engagement Auditor.

Estimated number of hours worked on this matter during the Compensation Period: 96

- F. **Public Disclosure Regulations. BD 2,750 (approximately \$7,288) of fees incurred during the Compensation Period.** During the Compensation Period, EY Bahrain performed agreed upon procedures as detailed in its engagement letter dated 25 January 2012.

The names and titles of the EY Bahrain personnel primarily providing these particular services were: Fawaz Siddiqui, Manager; Faisal Fakhro, Engagement Auditor..

Estimated number of hours worked on this matter during the Compensation Period: 45

Filing and Service of This Statement

4. In accordance with the Interim Compensation Order, notice of this Statement will be filed with the Court and served on (a) Arcapita Bank B.S.C.(c), Arcapita Building, Bahrain Bay, P.O. Box 1406, Manama, Kingdom of Bahrain (Attn: Henry Thompson); (b) Gibson, Dunn & Crutcher LLP, 200 Park Avenue, New York, NY 10166 (Attn: Michael A. Rosenthal, Esq., Janet M. Weiss, Esq., and Matthew K. Kelsey, Esq.); (c) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Richard Morrissey, Esq.); and (d) the Official Committee of Unsecured Creditors, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq. and Evan R. Fleck, Esq.).

EXHIBIT A-2

Time Detail by Professional Arranged Chronologically For The Period of 1 July 2012 Through 31 October 2012				Date of Service	Title	Description of Service	Engagement	Hours
Al-Hoori	Mahmood	Senior Auditor	1-Jul-12	Administrative work regarding court proceedings	Annual audit June 2012	3.0		
Al-Hoori	Mahmood	Senior Auditor	1-Jul-12	Administrative work regarding clearing issues in GsmX	Annual audit June 2012	3.0		
Al-Jowder	Essa	Partner	1-Jul-12	Review of Bankruptcy related documents	Annual audit June 2012	4.0		
Qazi	Mustafa	Engagement Auditor	1-Jul-12	Administrative work regarding court proceedings	Annual audit June 2012	4.0		
Qazi	Mustafa	Engagement Auditor	1-Jul-12	Team Planning Event: Preparation of documents and presentation	Annual audit June 2012	5.0		
Salman	Muhammad	Audit staff	1-Jul-12	Administrative work regarding court proceedings	Annual audit June 2012	4.0		
Siddiqui	Muhammad	Audit staff	1-Jul-12	Discussion / coordination and work for accumulation of charged hours from 19 March to 30 June	Annual audit June 2012	5.0		
Siddiqui	Fawaz	Manager	1-Jul-12	Reconciliation of internal time recording system with the accumulation sheet	Annual audit June 2012	3.5		
Siddiqui	Fawaz	Manager	1-Jul-12	Resolution of client queries regarding operational risks calculation	Annual audit June 2012	1.5		
Al-Hoori	Mahmood	Senior Auditor	2-Jul-12	Meeting with financial control staff for performance of substantive procedures - Bank Confirmations	Annual audit June 2012	2.0		
Al-Hoori	Mahmood	Senior Auditor	2-Jul-12	Work on designing substantive procedures - Cash	Annual audit June 2012	2.0		
Al-Jowder	Essa	Partner	2-Jul-12	Review of potential draft audit opinion	Annual audit June 2012	4.0		
Ibrahimi	Imilaz	Senior Director	2-Jul-12	Internal Meeting - Acapita chapter 11 impacts	Annual audit June 2012	5.0		
Qazi	Mustafa	Engagement Auditor	2-Jul-12	Accumulation of data and review of information for performance of general audit procedure - Completion of PGAP Checklist	Annual audit June 2012	1.0		
Qazi	Mustafa	Engagement Auditor	2-Jul-12	Accumulation of data and review of information for performance of general audit procedure - Completion of IFRS Checklist	Annual audit June 2012	1.0		
Qazi	Mustafa	Engagement Auditor	2-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Completeness of Lawyers' Confirmations	Annual audit June 2012	4.0		
Salman	Muhammad	Audit staff	2-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Cash Valuation	Annual audit June 2012	9.0		
Siddiqui	Fawaz	Manager	2-Jul-12	Reconciliation of internal time recording system with the hour reporting sheet	Annual audit June 2012	1.0		
Siddiqui	Fawaz	Manager	2-Jul-12	Call with lawyer for Chapter 11 retention papers	Annual audit June 2012	1.0		
Al-Hoori	Mahmood	Senior Auditor	3-Jul-12	Team Planning Event: Coordination with the client and accumulation of information	Annual audit June 2012	4.0		
Al-Hoori	Mahmood	Senior Auditor	3-Jul-12	Acapita Planning Review	Annual audit June 2012	4.0		
Ibrahimi	Imilaz	Senior Director	3-Jul-12	Review of Documentation	Annual audit June 2012	5.0		
Qazi	Mustafa	Engagement Auditor	3-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Completeness of Lawyers' Confirmations	Annual audit June 2012	2.0		
Qazi	Mustafa	Engagement Auditor	3-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Bank Confirmations	Annual audit June 2012	5.0		
Qazi	Mustafa	Engagement Auditor	3-Jul-12	Accumulation of data and review of information for performance of general audit procedure - Completion of PGAP Checklist	Annual audit June 2012	2.0		
Siddiqui	Fawaz	Manager	3-Jul-12	Preparation of estimate work hours for reporting with respect to retention	Annual audit June 2012	2.0		
Siddiqui	Fawaz	Manager	4-Jul-12	Discussion with account coordinators regarding budgets and allocation for Acapita	Annual audit June 2012	3.0		
Al-Jowder	Essa	Partner	4-Jul-12	Acapita Planning Review	Annual audit June 2012	3.0		
Qazi	Mustafa	Engagement Auditor	4-Jul-12	Accumulation of data and review of information for performance of general audit procedure - Completion of PGAP Checklist	Annual audit June 2012	2.0		
Qazi	Mustafa	Engagement Auditor	4-Jul-12	Administrative work regarding court proceedings	Annual audit June 2012	2.5		
Qazi	Mustafa	Engagement Auditor	4-Jul-12	Accumulation of data and review of information for performance of general audit procedure - Send Lawyers' Confirmations	Annual audit June 2012	1.5		
Qazi	Mustafa	Engagement Auditor	4-Jul-12	Accumulation of data and review of information for performance of general audit procedure - Completion of IFRS Checklist	Annual audit June 2012	3.0		
Siddiqui	Fawaz	Manager	4-Jul-12	Work on completion of application for fee claim	Annual audit June 2012	4.0		
Siddiqui	Fawaz	Manager	4-Jul-12	Work on analysis of prospective impact on the Acapita annual audit 2012 report	Annual audit June 2012	1.0		
Al-Hoori	Mahmood	Senior Auditor	4-Jul-12	Coordination with other teams for Acapita Acapita annual audit 2012 report	Annual audit June 2012	1.0		
Al-Hoori	Mahmood	Senior Auditor	5-Jul-12	Team Planning Event: Preparation of documents and presentation	Annual audit June 2012	8.0		
Al-Jowder	Essa	Partner	5-Jul-12	Internal Meeting - Acapita discussion	Annual audit June 2012	1.0		
Qazi	Mustafa	Engagement Auditor	5-Jul-12	Accumulation of data and review of information for performance of general audit procedure - Completion of IFRS Checklist	Annual audit June 2012	3.0		
Qazi	Mustafa	Engagement Auditor	5-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Verification of existence trade receivables	Annual audit June 2012	7.0		
Salman	Muhammad	Audit staff	5-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Bank Reconciliations	Annual audit June 2012	7.0		
Siddiqui	Fawaz	Manager	5-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Cash Valuation	Annual audit June 2012	2.0		
Siddiqui	Fawaz	Manager	5-Jul-12	Discussion on Acapita Team planning event presentation	Annual audit June 2012	2.0		
Al-Hoori	Mahmood	Senior Auditor	5-Jul-12	Review of team planning event presentation	Annual audit June 2012	1.0		
Al-Hoori	Mahmood	Senior Auditor	8-Jul-12	Team Planning Event: Preparation of documents and presentation	Annual audit June 2012	9.0		
Al-Jowder	Essa	Partner	8-Jul-12	Discussion on Acapita Quarterly report	Annual audit June 2012	1.5		
Fakhrroo	Faisal	Engagement Auditor	8-Jul-12	Preparation of Underland the Business template	Annual audit June 2012	3.0		
Fakhrroo	Faisal	Engagement Auditor	8-Jul-12	Meeting with Real estate deal team to perform walkthrough - Investment Process	Annual audit June 2012	0.5		
Salman	Muhammad	Audit staff	8-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Bank Reconciliations	Annual audit June 2012	2.0		
Salman	Muhammad	Audit staff	8-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Cash Valuation	Annual audit June 2012	2.0		
Siddiqui	Fawaz	Manager	8-Jul-12	Review of Acapita GsmX planning for the year end	Annual audit June 2012	1.0		
Siddiqui	Fawaz	Manager	8-Jul-12	Meeting for Acapita review report for December 2011	Annual audit June 2012	1.5		
Staba	Ashwani	Partner	8-Jul-12	Discussion on Acapita quarterly report	Annual audit June 2012	1.0		
Al-Hoori	Mahmood	Senior Auditor	9-Jul-12	Team Planning Event: Preparation of documents and presentation	Annual audit June 2012	7.0		
Fakhrroo	Faisal	Engagement Auditor	9-Jul-12	Administrative work regarding court proceedings	Annual audit June 2012	2.0		
Fakhrroo	Faisal	Engagement Auditor	9-Jul-12	Preparation of entity level controls template	Annual audit June 2012	2.5		
Ibrahimi	Imilaz	Senior Director	9-Jul-12	Preparation of final risk consideration form	Annual audit June 2012	2.5		
Siddiqui	Fawaz	Manager	9-Jul-12	Team planning event documentation review	Annual audit June 2012	2.5		
Siddiqui	Fawaz	Manager	9-Jul-12	Team planning event presentation review	Annual audit June 2012	2.5		
Siddiqui	Fawaz	Manager	9-Jul-12	Team planning event presentation discussion with Imilaz	Annual audit June 2012	1.0		

Time Detail by Professional Arranged Chronologically For The Period of 1 July 2012 Through 31 October, 2012

Last Name	First Name	Title	Date of Service	Description of Service	Engagement	Hours
Siddiqui	Fawaz	Manager	9-Jul-12	Research on draft audit opinion	Annual audit June 2012	0.5
Zulalikh	Mahmood	Manager	9-Jul-12	Team Planning Event: Team strategy meeting	Annual audit June 2012	2.5
Zulalikh	Mahmood	Manager	9-Jul-12	Team Planning Event: Review of documents and presentation	Annual audit June 2012	2.0
Al-Hooni	Mahmood	Senior Auditor	10-Jul-12	Team Planning Event: Team meeting	Annual audit June 2012	2.5
Al-Hooni	Mahmood	Senior Auditor	10-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Bank reconciliations	Annual audit June 2012	1.0
Al-Hooni	Mahmood	Senior Auditor	10-Jul-12	Team Planning Event: Preparation of documents and presentation	Annual audit June 2012	5.5
Al-Jowder	Essa	Partner	10-Jul-12	Team Planning Event: Team meeting	Annual audit June 2012	2.5
Fakhroo	Fakal	Engagement Auditor	10-Jul-12	Preparing for annual discussions with Client - Meeting coordination and agenda	Annual audit June 2012	1.0
Fakhroo	Fakal	Engagement Auditor	10-Jul-12	Administrative work regarding setting up various meetings for Essa A Al-Jowder, Imtiaz Ibrahim, and Fawaz Siddiqui	Annual audit June 2012	0.5
Ibrahim	Imtiaz	Senior Director	10-Jul-12	Team Planning Event: Team meeting	Annual audit June 2012	3.0
Ibrahim	Imtiaz	Senior Director	10-Jul-12	Team Planning Event: Team meeting	Annual audit June 2012	2.5
Qazi	Mustafa	Engagement Auditor	10-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Cash Valuation	Annual audit June 2012	0.5
Saiman	Muhammad	Audit staff	10-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Bank Reconciliations	Annual audit June 2012	5.0
Saiman	Muhammad	Audit staff	10-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Cash Cutoff	Annual audit June 2012	1.0
Saiman	Muhammad	Audit staff	10-Jul-12	Team Planning Event: team meeting	Annual audit June 2012	2.5
Siddiqui	Fawaz	Manager	10-Jul-12	Final discussions on TPE presentation	Annual audit June 2012	1.0
Siddiqui	Fawaz	Manager	10-Jul-12	Team Planning Event: Team meeting	Annual audit June 2012	2.0
Siddiqui	Fawaz	Manager	10-Jul-12	Discussion with Imtiaz on consultation note for audit opinion and changes to it	Annual audit June 2012	0.5
Shoja	Ashwani	Partner	10-Jul-12	Team Planning Event: Team meeting	Annual audit June 2012	2.5
Al-Hooni	Mahmood	Senior Auditor	11-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Bank reconciliations	Annual audit June 2012	1.0
Al-Hooni	Mahmood	Senior Auditor	11-Jul-12	Meeting with internal audit department regarding their plan and changes during the year	Annual audit June 2012	2.0
Al-Hooni	Mahmood	Senior Auditor	11-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Interest expenses	Annual audit June 2012	3.0
Al-Hooni	Mahmood	Senior Auditor	11-Jul-12	Preparation of minutes of meeting held on 10 July with respect to Team Planning Event: Team meeting	Annual audit June 2012	3.0
Ibrahim	Imtiaz	Senior Director	11-Jul-12	Review of Documentation	Annual audit June 2012	4.5
Ibrahim	Imtiaz	Senior Director	11-Jul-12	Review of Bankruptcy related documents	Annual audit June 2012	0.5
Qazi	Mustafa	Engagement Auditor	11-Jul-12	Preparation of minutes of meeting held on 10th July 2012, with respect to Team Planning Event	Annual audit June 2012	3.0
Qazi	Mustafa	Engagement Auditor	11-Jul-12	Work on designing tests of Journal entries	Annual audit June 2012	4.5
Qazi	Mustafa	Engagement Auditor	11-Jul-12	Work on designing and executing tests of controls - Financial Statements Closing Procedures	Annual audit June 2012	2.0
Qazi	Mustafa	Engagement Auditor	11-Jul-12	Accumulation of data and review of information for performance of general audit procedure - Send Tax Confirmations	Annual audit June 2012	1.0
Siddiqui	Fawaz	Manager	11-Jul-12	Meeting agenda with CFO	Annual audit June 2012	1.0
Siddiqui	Fawaz	Manager	11-Jul-12	Discussion with Imtiaz (Senior Director) regarding agenda for meeting with CFO	Annual audit June 2012	0.5
Siddiqui	Fawaz	Manager	11-Jul-12	Meeting with Head of Internal Audit at Arcapita	Annual audit June 2012	0.5
Siddiqui	Fawaz	Manager	11-Jul-12	Team planning and budget discussion with Imtiaz for Arcapita annual audit 2012 of Arcapita	Annual audit June 2012	2.0
Siddiqui	Fawaz	Manager	11-Jul-12	Discussion with Imtiaz on impacts of financial reporting for clients under Chapter 11	Annual audit June 2012	2.0
Siddiqui	Fawaz	Manager	12-Jul-12	Preparation of minutes of meeting held on 10 July with respect to Team Planning Event: Team meeting	Annual audit June 2012	4.0
Al-Hooni	Mahmood	Senior Auditor	12-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Interest expenses	Annual audit June 2012	3.0
Al-Hooni	Mahmood	Senior Auditor	12-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Cash cutoff	Annual audit June 2012	2.0
Al-Hooni	Mahmood	Senior Auditor	12-Jul-12	Meeting with Arcapita CFO regarding December 2011 review report	Annual audit June 2012	3.0
Al-Jowder	Essa	Partner	12-Jul-12	Meeting with CFO Arcapita Audit	Annual audit June 2012	3.0
Ibrahim	Imtiaz	Senior Director	12-Jul-12	Reading of material from EY regarding Chapter 11 implications	Annual audit June 2012	3.0
Ibrahim	Imtiaz	Senior Director	12-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Cash Cutoff	Annual audit June 2012	9.0
Saiman	Muhammad	Audit staff	12-Jul-12	Coordination with Account coordinator for time recording on Arcapita	Annual audit June 2012	0.5
Siddiqui	Fawaz	Manager	12-Jul-12	Meeting with Arcapita CFO for audit planning	Annual audit June 2012	2.0
Siddiqui	Fawaz	Manager	12-Jul-12	Coordination with Latham & Watkins for filing of retention papers	Annual audit June 2012	0.5
Siddiqui	Fawaz	Manager	12-Jul-12	Discussion with Essa Al-Jowder for signing of retention papers	Annual audit June 2012	0.5
Siddiqui	Fawaz	Manager	12-Jul-12	Client Planning Meeting	Annual audit June 2012	3.0
Zulalikh	Mahmood	Manager	15-Jul-12	Administrative work regarding court proceedings	Annual audit June 2012	1.0
Al-Hooni	Mahmood	Senior Auditor	15-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Cash cutoff	Annual audit June 2012	1.0
Al-Hooni	Mahmood	Senior Auditor	15-Jul-12	Meeting with Financial control staff to understand financial statement close process	Annual audit June 2012	3.0
Al-Hooni	Mahmood	Senior Auditor	15-Jul-12	Work on designing substantive procedures - Administrative expenses	Annual audit June 2012	4.5
Al-Hooni	Mahmood	Senior Auditor	15-Jul-12	Work on designing and executing tests of controls - Financial Statements Closing Procedures	Annual audit June 2012	2.0
Gaz	Mustafa	Engagement Auditor	15-Jul-12	Meeting with financial control staff to understand financial statement close process	Annual audit June 2012	0.5
Gaz	Mustafa	Engagement Auditor	15-Jul-12	Preparation of documentation for financial statement close process	Annual audit June 2012	1.0
Gaz	Mustafa	Engagement Auditor	15-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Bank Confirmations	Annual audit June 2012	1.0
Gaz	Mustafa	Engagement Auditor	15-Jul-12	Work on designing tests of journal entries	Annual audit June 2012	4.0
Saiman	Muhammad	Audit staff	15-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Cash Cutoff	Annual audit June 2012	5.0
Saiman	Muhammad	Audit staff	15-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Comparison of cost of sales accounts (deal acquisition expenses) with prior period	Annual audit June 2012	1.0
Siddiqui	Fawaz	Manager	15-Jul-12	Review of Understand the business template	Annual audit June 2012	4.0
Saiman	Muhammad	Audit staff	16-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Contents of administrative and other operating expenses	Annual audit June 2012	5.0

Time Detail by Professional Arranged Chronologically For The Period of 1 July 2012 Through 31 October 2012					Date of Service	Description of Service	Engagement	Hours
Last Name	First Name	Title	Services	Date of Service	Description of Service	Engagement	Hours	
Siddiqui	Fawaz	Manager	16-Jul-12	Review of Undersand the business template	Annual audit June 2012	5.0		
Siddiqui	Fawaz	Manager	16-Jul-12	Review of Plan General Audit procedures checklist	Annual audit June 2012	1.0		
Siddiqui	Fawaz	Manager	16-Jul-12	Review of team planning event minutes	Annual audit June 2012	1.0		
Al-Hoon	Mahmood	Senior Auditor	17-Jul-12	Work on designing substantive procedures - Management Fees	Annual audit June 2012	1.0		
Al-Hoon	Mahmood	Senior Auditor	17-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Comparison of cost of sales (deal acquisition expenses) with prior period	Annual audit June 2012	1.0		
Al-Hoon	Mahmood	Senior Auditor	17-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Contents of administrative and other operating expenses	Annual audit June 2012	2.0		
Al-Hoon	Mahmood	Senior Auditor	17-Jul-12	Accumulation of data and review of information for performance of test of Journal entries	Annual audit June 2012	2.0		
Al-Hoon	Mahmood	Senior Auditor	17-Jul-12	Worked on Audit Strategy Memorandum (ASM) - Significant accounting and auditing issues	Annual audit June 2012	1.0		
Fakhroo	Faisal	Engagement Auditor	17-Jul-12	Accumulation of data and review of information for performance of substantive procedures - revenue recognition procedures	Annual audit June 2012	1.0		
Fakhroo	Faisal	Engagement Auditor	17-Jul-12	Preparation documentation of walkthrough for Investments Holding & Management	Annual audit June 2012	0.5		
Ghazi	Mustafa	Engagement Auditor	17-Jul-12	Work on designing and executing tests of controls - Financial Statements Closing Procedures	Annual audit June 2012	1.5		
Ghazi	Mustafa	Engagement Auditor	17-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Management fee income	Annual audit June 2012	2.5		
Ghazi	Mustafa	Engagement Auditor	17-Jul-12	Work on designing tests of Journal entries	Annual audit June 2012	2.5		
Salman	Muhammad	Audit staff	17-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Contents of administrative and other operating expenses	Annual audit June 2012	9.0		
Al-Hoon	Mahmood	Senior Auditor	18-Jul-12	Worked on Audit Strategy Memorandum (ASM) - Significant accounting and auditing issues	Annual audit June 2012	2.0		
Al-Hoon	Mahmood	Senior Auditor	18-Jul-12	Worked on Audit Strategy Memorandum (ASM) - Inoffice engagement instructions	Annual audit June 2012	5.0		
Al-Hoon	Mahmood	Senior Auditor	18-Jul-12	Work on designing substantive procedures - Property, Plant and Equipment	Annual audit June 2012	1.0		
Al-Hoon	Mahmood	Senior Auditor	18-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Cash Cutoff	Annual audit June 2012	0.5		
Fakhroo	Faisal	Engagement Auditor	18-Jul-12	Accumulation of data and review of information for performance of substantive procedures - revenue recognition procedures	Annual audit June 2012	3.5		
Ghazi	Mustafa	Engagement Auditor	18-Jul-12	Work on designing tests of Journal entries	Annual audit June 2012	2.5		
Ghazi	Mustafa	Engagement Auditor	18-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Management fee income	Annual audit June 2012	3.0		
Ghazi	Mustafa	Engagement Auditor	18-Jul-12	Update on determination of initial planning materiality	Annual audit June 2012	1.0		
Salman	Muhammad	Audit staff	18-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Revenue recognition procedures	Annual audit June 2012	3.0		
Salman	Muhammad	Audit staff	18-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Cash Cutoff	Annual audit June 2012	0.5		
Salman	Muhammad	Audit staff	18-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Bank Reconciliations	Annual audit June 2012	0.5		
Siddiqui	Fawaz	Manager	18-Jul-12	Review of identification and documentation of Significant accounts in GMM	Annual audit June 2012	0.5		
Siddiqui	Fawaz	Manager	18-Jul-12	Review of entity level controls template	Annual audit June 2012	2.0		
Siddiqui	Fawaz	Manager	18-Jul-12	Review of fraud risk consideration form	Annual audit June 2012	1.0		
Fakhroo	Faisal	Engagement Auditor	19-Jul-12	Accumulation of data and review of information for performance of substantive procedures - revenue recognition procedures	Annual audit June 2012	6.0		
Salman	Muhammad	Audit staff	19-Jul-12	Accumulation of data and review of information for performance of test of controls - URJA (Profit calculation)	Annual audit June 2012	1.0		
Salman	Muhammad	Audit staff	19-Jul-12	Accumulation of data and review of information for performance of test of controls - URJA (Account opening and closing)	Annual audit June 2012	3.0		
Salman	Muhammad	Audit staff	19-Jul-12	Accumulation of data and review of information for performance of test of controls - URJA (Statement)	Annual audit June 2012	2.0		
Siddiqui	Fawaz	Manager	19-Jul-12	Minutes of the meeting with CFO on 12 July 2012	Annual audit June 2012	3.0		
Siddiqui	Fawaz	Manager	19-Jul-12	Review of significant classes of transaction and processes	Annual audit June 2012	1.0		
Siddiqui	Fawaz	Manager	19-Jul-12	Review of Planning materiality justification document	Annual audit June 2012	4.0		
Al-Hoon	Mahmood	Senior Auditor	22-Jul-12	Work on designing tests of controls - URJA (Account opening and closing)	Annual audit June 2012	0.5		
Al-Hoon	Mahmood	Senior Auditor	22-Jul-12	Work on designing tests of controls - URJA (Statement)	Annual audit June 2012	1.0		
Al-Hoon	Mahmood	Senior Auditor	22-Jul-12	Meeting with the Principal, financial control for performance of test of Journal entries	Annual audit June 2012	1.0		
Al-Hoon	Mahmood	Senior Auditor	22-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Agreement of sub ledgers with general ledgers (Property, plant and equipment)	Annual audit June 2012	1.5		
Al-Hoon	Mahmood	Senior Auditor	22-Jul-12	Worked on Audit Strategy Memorandum (ASM) - Inoffice engagement instructions	Annual audit June 2012	2.0		
Fakhroo	Faisal	Engagement Auditor	22-Jul-12	Accumulation of data and review of information for performance of substantive procedures - revenue recognition procedures	Annual audit June 2012	6.0		
Ghazi	Mustafa	Engagement Auditor	22-Jul-12	Work on designing and executing tests of controls - Financial Statements Closing Procedures	Annual audit June 2012	1.5		
Ghazi	Mustafa	Engagement Auditor	22-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Management fee income	Annual audit June 2012	2.0		
Ghazi	Mustafa	Engagement Auditor	22-Jul-12	Work on designing tests of Journal entries	Annual audit June 2012	1.5		
Ghazi	Mustafa	Engagement Auditor	22-Jul-12	Meeting with the Principal, financial control for performance of test of Journal entries	Annual audit June 2012	0.5		
Salman	Muhammad	Audit staff	22-Jul-12	Accumulation of data and review of information for performance of test of controls - URJA (Account opening and closing)	Annual audit June 2012	0.5		
Salman	Muhammad	Audit staff	22-Jul-12	Accumulation of data and review of information for performance of test of controls - URJA (Statement)	Annual audit June 2012	1.0		
Salman	Muhammad	Audit staff	22-Jul-12	Accumulation of data and review of information for performance of test of controls - URJA (Profit calculation)	Annual audit June 2012	1.0		
Salman	Muhammad	Audit staff	22-Jul-12	Accumulation of data and review of information for performance of test of controls - URJA (Account opening and closing)	Annual audit June 2012	4.0		
Siddiqui	Fawaz	Manager	22-Jul-12	Research and draft of review opinion for December 2011	Annual audit June 2012	1.0		
Siddiqui	Fawaz	Manager	22-Jul-12	Discussion with Principal, financial control for December financial statements	Annual audit June 2012	3.5		
Al-Hoon	Mahmood	Senior Auditor	23-Jul-12	Worked on Audit Strategy Memorandum (ASM) - Inoffice engagement instructions	Annual audit June 2012	0.5		
Fakhroo	Faisal	Engagement Auditor	23-Jul-12	Accumulation of data and review of information for performance of substantive procedures - revenue recognition procedures	Annual audit June 2012	7.0		
Fakhroo	Faisal	Engagement Auditor	23-Jul-12	Accumulation of data and review of information for performance of substantive procedures - revenue recognition procedures	Annual audit June 2012	5.0		

Time Detail by Professional Arranged Chronologically For The Period of 1 July 2012 Through 31 October 2012

Last Name	First Name	Title	Date of Service	Description of Service	Engagement	Hours
Ibrahim	Imilaz	Senior Director	23-Jul-12	Review of potential draft audit opinion	Annual audit June 2012	1.0
Gazi	Mustafa	Engagement Auditor	23-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Management fee income	Annual audit June 2012	4.5
Gazi	Mustafa	Engagement Auditor	23-Jul-12	Work on designing tests of Journal entries	Annual audit June 2012	0.5
Gazi	Mustafa	Engagement Auditor	23-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Bank Confirmations	Annual audit June 2012	0.5
Gazi	Mustafa	Engagement Auditor	23-Jul-12	Update on determination of initial planning materiality	Annual audit June 2012	0.5
Salman	Muhammad	Audit staff	23-Jul-12	Accumulation of data and review of information for performance of test of controls - URJA (Profit calculation)	Annual audit June 2012	5.0
Salman	Muhammad	Audit staff	23-Jul-12	Accumulation of data and review of information for performance of test of controls - URJA (Statement)	Annual audit June 2012	1.0
Al-Hoori	Muhammad	Senior Auditor	23-Jul-12	Worked on Audit Strategy Memorandum (ASM) - Interoffice engagement instructions	Annual audit June 2012	1.0
Al-Hoori	Muhammad	Senior Auditor	24-Jul-12	Worked on Audit Strategy Memorandum (ASM) - Interoffice engagement and auditing issues	Annual audit June 2012	5.0
Fakhroo	Faisal	Senior Auditor	24-Jul-12	Meeting with the Principal financial control for interoffice engagement instructions	Annual audit June 2012	1.0
Fakhroo	Faisal	Engagement Auditor	24-Jul-12	Accumulation of data and review of information for performance of substantive procedures - revenue recognition procedures	Annual audit June 2012	1.5
Gazi	Mustafa	Engagement Auditor	24-Jul-12	Preparation of documentation of walkthrough - FSCP, General Accounting and Operations	Annual audit June 2012	1.0
Gazi	Mustafa	Engagement Auditor	24-Jul-12	Accumulation of data and review of information for performance of test of Journal entries	Annual audit June 2012	4.0
Gazi	Mustafa	Engagement Auditor	24-Jul-12	Update on determination of initial planning materiality	Annual audit June 2012	0.5
Gazi	Mustafa	Engagement Auditor	24-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Bank Confirmations	Annual audit June 2012	0.5
Salman	Muhammad	Engagement Auditor	24-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Management fee income	Annual audit June 2012	1.0
Salman	Muhammad	Audit staff	24-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Revenue recognition procedures	Annual audit June 2012	3.0
Salman	Muhammad	Audit staff	24-Jul-12	Accumulation of data and review of information for performance of test of controls - URJA (Statement)	Annual audit June 2012	2.0
Salman	Muhammad	Audit staff	24-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Contents of administrative and other operating expenses	Annual audit June 2012	1.0
Siddiqui	Fawaz	Manager	24-Jul-12	Changes in draft of review opinion for December 2011 after discussion with Imilaz	Annual audit June 2012	0.5
Siddiqui	Fawaz	Manager	24-Jul-12	Review and changes in Planning materiality justification document	Annual audit June 2012	0.5
Siddiqui	Fawaz	Manager	24-Jul-12	Review of documentation of walkthrough for Unrestricted Investment Accounts	Annual audit June 2012	1.0
Siddiqui	Fawaz	Manager	24-Jul-12	Review of combined risk assessment in GAMS	Annual audit June 2012	1.5
Al-Hoori	Muhammad	Senior Auditor	25-Jul-12	Work on Combined risk assessment in GAMS	Annual audit June 2012	2.0
Al-Hoori	Muhammad	Senior Auditor	25-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Contents of administrative and other operating expenses	Annual audit June 2012	0.5
Al-Hoori	Muhammad	Senior Auditor	25-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Revenue recognition procedures	Annual audit June 2012	0.5
Al-Hoori	Muhammad	Senior Auditor	25-Jul-12	Worked on Audit Strategy Memorandum (ASM) - Significant accounting and auditing issues	Annual audit June 2012	3.0
Al-Hoori	Muhammad	Senior Auditor	25-Jul-12	Preparation of minutes of meeting held on 11 July 2012 with respect to internal audit department plan and changes during the year	Annual audit June 2012	1.0
Gazi	Mustafa	Engagement Auditor	25-Jul-12	Accumulation of data and review of information for performance of test of Journal entries	Annual audit June 2012	2.0
Salman	Muhammad	Audit staff	25-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Management fee income	Annual audit June 2012	2.0
Salman	Muhammad	Audit staff	25-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Revenue recognition procedures	Annual audit June 2012	1.0
Salman	Muhammad	Audit staff	25-Jul-12	Accumulation of data and review of information for performance of test of controls - URJA (Account opening and closing)	Annual audit June 2012	1.5
Salman	Muhammad	Audit staff	25-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Cash Cut-off	Annual audit June 2012	0.5
Salman	Muhammad	Audit staff	25-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Additions and disposals (Property, plant and equipment)	Annual audit June 2012	2.0
Al-Hoori	Muhammad	Senior Auditor	25-Jul-12	Worked on Audit Strategy Memorandum (ASM) - Interoffice engagement instructions	Annual audit June 2012	3.0
Al-Hoori	Muhammad	Senior Auditor	25-Jul-12	Work on Combined risk assessment in GAMS	Annual audit June 2012	3.0
Gazi	Mustafa	Engagement Auditor	25-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Management fee income	Annual audit June 2012	1.0
Siddiqui	Fawaz	Manager	25-Jul-12	Work on designing and executing tests of controls - Financial Statements Closing Procedures	Annual audit June 2012	4.0
Siddiqui	Fawaz	Manager	25-Jul-12	Review of engagement instructions for subsidiary audits	Annual audit June 2012	2.0
Siddiqui	Fawaz	Manager	25-Jul-12	Review of documentation for financial statement close process	Annual audit June 2012	1.0
Siddiqui	Fawaz	Manager	25-Jul-12	Review of documentation of walkthrough of general accounting	Annual audit June 2012	1.0
Siddiqui	Fawaz	Manager	25-Jul-12	Review of documentation of last of controls investment acquisition	Annual audit June 2012	1.0
Al-Hoori	Muhammad	Senior Auditor	26-Jul-12	Worked on Audit Strategy Memorandum (ASM) - Interoffice engagement instructions	Annual audit June 2012	1.0
Al-Hoori	Muhammad	Senior Auditor	26-Jul-12	Preparation of documentation of walkthrough - Investment Fair valuation	Annual audit June 2012	0.5
Al-Hoori	Muhammad	Senior Auditor	28-Jul-12	Administrative work regarding ensuring that allocated areas are complete and documentation in Gamx up to the standard	Annual audit June 2012	2.5
Al-Hoori	Muhammad	Senior Auditor	29-Jul-12	Work on designing substantive procedures	Annual audit June 2012	1.0
Ibrahim	Imilaz	Senior Director	28-Jul-12	Arzapia Planning Review	Annual audit June 2012	2.0
Gazi	Mustafa	Engagement Auditor	28-Jul-12	Accumulation of data and review of information for performance of test of controls - Payroll	Annual audit June 2012	1.0
Gazi	Mustafa	Engagement Auditor	28-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Staff Costs	Annual audit June 2012	2.5
Gazi	Mustafa	Engagement Auditor	28-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Bank and Tax Conformations	Annual audit June 2012	1.5
Gazi	Mustafa	Engagement Auditor	28-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Management fee income	Annual audit June 2012	1.0

Last Name	First Name	Title	Date of Service	Description of Service	Engagement	Hours
Oazi	Mustafa	Engagement Auditor	28-Jul-12	Accumulation of data and review of information for performance of test of Journal entries	Annual audit June 2012	1.0
Salman	Muhammad	Audit staff	28-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Agreement of sub ledgers with general ledgers (Property, plant and equipment)	Annual audit June 2012	2.0
Salman	Muhammad	Audit staff	28-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Additions and disposals (Property, plant and equipment)	Annual audit June 2012	3.0
Salman	Muhammad	Audit staff	28-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Depreciation, depletion and amortization (Property, plant and equipment)	Annual audit June 2012	2.0
Siddiqui	Fawaz	Manager	28-Jul-12	Review and work on combined risk assessment in GAMA	Annual audit June 2012	1.0
AlHoori	Muhammad	Senior Auditor	30-Jul-12	Work on designing substantive procedures for subsidiary audits	Annual audit June 2012	2.0
AlHoori	Muhammad	Senior Auditor	30-Jul-12	Preparation of documentation of walkthrough - Investment Fair valuation	Annual audit June 2012	1.0
AlHoori	Muhammad	Senior Auditor	30-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Staff Costs	Annual audit June 2012	0.5
AlHoori	Muhammad	Senior Auditor	30-Jul-12	Accumulation of data and review of information for performance of general audit procedure - Review of Board Committees minutes	Annual audit June 2012	0.5
Oazi	Mustafa	Engagement Auditor	30-Jul-12	Accumulation of data and review of information for performance of controls - Payroll	Annual audit June 2012	4.0
Oazi	Mustafa	Engagement Auditor	30-Jul-12	Accumulation of data and review of information for performance of test of Journal entries	Annual audit June 2012	1.5
Oazi	Mustafa	Engagement Auditor	30-Jul-12	Work on designing and executing tests of controls - Other Receipts and Payments	Annual audit June 2012	2.0
Salman	Muhammad	Audit staff	30-Jul-12	Accumulation of data and review of information for performance of test of controls - URJA (Account opening and closing)	Annual audit June 2012	2.0
Salman	Muhammad	Audit staff	30-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Additions and disposals (Property, plant and equipment)	Annual audit June 2012	1.5
Salman	Muhammad	Audit staff	30-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Depreciation, depletion and amortization (Property, plant and equipment)	Annual audit June 2012	1.0
Salman	Muhammad	Audit staff	30-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Contents of administrative and other operating expenses	Annual audit June 2012	2.0
Siddiqui	Fawaz	Manager	30-Jul-12	Review of designing of test of controls Investment Holding and management	Annual audit June 2012	2.0
Siddiqui	Fawaz	Manager	30-Jul-12	Review of designing of test of controls Investment Placement	Annual audit June 2012	4.0
Siddiqui	Fawaz	Manager	30-Jul-12	Review of designing of test of controls Investment exit	Annual audit June 2012	0.5
Siddiqui	Fawaz	Manager	30-Jul-12	Review of designing of test of controls Treasury initiation	Annual audit June 2012	0.5
Siddiqui	Fawaz	Manager	30-Jul-12	Review of designing of test of controls Treasury recording	Annual audit June 2012	0.5
Siddiqui	Fawaz	Manager	30-Jul-12	Review of designing of test of controls URJA account opening	Annual audit June 2012	0.5
Siddiqui	Fawaz	Manager	30-Jul-12	Review of designing of test of controls URJA statementing	Annual audit June 2012	0.5
AlHoori	Muhammad	Senior Auditor	31-Jul-12	Accumulation of data and review of information for performance of general audit procedure - Review of Board Committees minutes	Annual audit June 2012	2.0
AlHoori	Muhammad	Senior Auditor	31-Jul-12	Accumulation of data and review of information for performance of substantive procedures - Management fee income	Annual audit June 2012	1.5
AlHoori	Muhammad	Senior Auditor	31-Jul-12	Accumulation of data and review of information for performance of test of controls - URJA (Profit calculation)	Annual audit June 2012	2.5
AlHoori	Muhammad	Senior Auditor	31-Jul-12	Accumulation of data and review of information for performance of test of controls - URJA (Statementing)	Annual audit June 2012	1.0
Oazi	Mustafa	Engagement Auditor	31-Jul-12	Accumulation of data and review of information for performance of test of controls - Payroll	Annual audit June 2012	0.5
Oazi	Mustafa	Engagement Auditor	31-Jul-12	Work on designing and executing tests of controls - Other Receipts and Payments	Annual audit June 2012	1.2
Oazi	Mustafa	Engagement Auditor	31-Jul-12	Work on designing and executing tests of controls - Operations and Swift Transfers	Annual audit June 2012	2.5
Oazi	Mustafa	Engagement Auditor	31-Jul-12	Work on designing and executing tests of controls - Operations and Swift Transfers	Annual audit June 2012	2.0
Salman	Muhammad	Audit staff	31-Jul-12	Update on determination of initial planning materiality	Annual audit June 2012	0.5
Salman	Muhammad	Audit staff	31-Jul-12	Accumulation of data and review of information for performance of test of controls - URJA (Statementing)	Annual audit June 2012	3.0
Salman	Muhammad	Audit staff	31-Jul-12	Accumulation of data and review of information for performance of test of controls - URJA (Account opening and closing)	Annual audit June 2012	2.0
Siddiqui	Fawaz	Manager	31-Jul-12	Review of designing of test of controls - URJA (Profit calculation)	Annual audit June 2012	2.0
AlHoori	Muhammad	Senior Auditor	1-Aug-12	Preparation of documentation of walkthrough - Investment Fair valuation	Annual audit June 2012	2.0
AlHoori	Muhammad	Senior Auditor	1-Aug-12	Work on designing substantive procedures - overall analytical review	Annual audit June 2012	2.0
Fakhroo	Faisal	Engagement Auditor	1-Aug-12	Accumulation of data and review of information for performance of test of controls for Treasury Initiation and Recording - Treasury side	Annual audit June 2012	1.5
Fakhroo	Faisal	Engagement Auditor	1-Aug-12	Accumulation of data and review of information for performance of test of controls for Treasury Initiation and Recording - Operations side	Annual audit June 2012	1.5
Fakhroo	Faisal	Engagement Auditor	1-Aug-12	Preparation of documentation of walkthrough Investment Acquisition	Annual audit June 2012	1.0
Fakhroo	Faisal	Engagement Auditor	1-Aug-12	Preparation of documentation of walkthrough Investment Holding and Management	Annual audit June 2012	0.5
Oazi	Mustafa	Engagement Auditor	1-Aug-12	Work on designing and executing tests of controls - Operations and Swift Transfers	Annual audit June 2012	0.5
Oazi	Mustafa	Engagement Auditor	1-Aug-12	Work on designing and executing tests of controls - Other Receipts and Payments	Annual audit June 2012	1.0
Oazi	Mustafa	Engagement Auditor	1-Aug-12	Meeting with Sar Accountant - Financial Control to understand significant classes of Transaction - Fixed Assets	Annual audit June 2012	0.5
Oazi	Mustafa	Engagement Auditor	1-Aug-12	Accumulation of data and review of information for performance of general audit procedure - Internal Audit Reports	Annual audit June 2012	1.5
Oazi	Mustafa	Engagement Auditor	1-Aug-12	Accumulation of data and review of information for performance of test of controls - URJA (Statementing)	Annual audit June 2012	3.0
Salman	Muhammad	Audit staff	1-Aug-12	Accumulation of data and review of information for performance of test of controls - URJA (Account opening and closing)	Annual audit June 2012	2.0
Salman	Muhammad	Audit staff	1-Aug-12	Accumulation of data and review of information for performance of test of controls - URJA (Profit calculation)	Annual audit June 2012	2.0
Siddiqui	Fawaz	Manager	1-Aug-12	Review of designing substantive procedures	Annual audit June 2012	2.0
Siddiqui	Fawaz	Manager	1-Aug-12	Discussion with component teams for Multi-location audit considerations	Annual audit June 2012	2.0
Fakhroo	Faisal	Engagement Auditor	2-Aug-12	Accumulation of data and review of information for performance of test of controls for Treasury Initiation and Recording - Treasury side	Annual audit June 2012	1.0
Fakhroo	Faisal	Engagement Auditor	2-Aug-12	Accumulation of data and review of information for performance of test of controls for Treasury Initiation and Recording - Operations side	Annual audit June 2012	2.5
Ibrahim	Imtiaz	Senior Director	2-Aug-12	Review of documentation of walkthrough of Investment placement	Annual audit June 2012	1.5
Oazi	Mustafa	Engagement Auditor	2-Aug-12	Accumulation of data and review of information to perform walkthrough - Fixed Assets	Annual audit June 2012	1.0
Oazi	Mustafa	Engagement Auditor	2-Aug-12	Accumulation of data and review of information to perform walkthrough - Fixed Assets	Annual audit June 2012	1.0
Oazi	Mustafa	Engagement Auditor	2-Aug-12	Accumulation of data and review of information for performance of general audit procedure - Internal Audit Reports	Annual audit June 2012	1.0

Time Detail by Professional Arranged Chronologically For The Period of 1 July 2012 Through 31 October 2012

Last Name	First Name	Title	Date of Service	Description of Service	Engagement	Hours
Gazi	Mustafa	Engagement Auditor	2-Aug-12	Work on designing and executing tests of controls - Operations and Swift Transfers	Annual audit June 2012	1.0
Gazi	Mustafa	Engagement Auditor	2-Aug-12	Work on designing and executing tests of controls - Other Receipts and Payments	Annual audit June 2012	1.0
Salmán	Muhammad	Audit staff	2-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Bank Reconciliations	Annual audit June 2012	1.0
Salmán	Muhammad	Audit staff	2-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Cash Valuation	Annual audit June 2012	0.5
Salmán	Muhammad	Audit staff	2-Aug-12	Accumulation of data and review of information for performance of test of controls - URJA (Account opening and closing)	Annual audit June 2012	0.5
Salmán	Muhammad	Audit staff	2-Aug-12	Accumulation of data and review of information for performance of test of controls - URJA (Profit calculation)	Annual audit June 2012	1.0
Salmán	Muhammad	Audit staff	2-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Cash Cutoff	Annual audit June 2012	0.5
Siddiqui	Fawaz	Manager	2-Aug-12	Review of procedures for payroll audit and Emails to the Partner	Annual audit June 2012	1.0
Siddiqui	Fawaz	Manager	2-Aug-12	Review of documentation of walkthrough of investment placement	Annual audit June 2012	1.0
Siddiqui	Fawaz	Manager	2-Aug-12	Review of test of controls treasury initiation	Annual audit June 2012	1.0
Siddiqui	Fawaz	Manager	2-Aug-12	Accumulation of data and review of information for performance of general audit procedure - Internal Audit Reports	Annual audit June 2012	1.0
Gazi	Mustafa	Engagement Auditor	5-Aug-12	Work on designing and executing tests of controls - Operations and Swift Transfers	Annual audit June 2012	1.0
Gazi	Mustafa	Engagement Auditor	5-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Management fee income	Annual audit June 2012	1.0
Gazi	Mustafa	Engagement Auditor	5-Aug-12	Review of tests of controls for treasury initiation	Annual audit June 2012	5.0
Siddiqui	Fawaz	Manager	5-Aug-12	Review of tests of controls for treasury recording	Annual audit June 2012	1.0
Al-Hoori	Mahmood	Senior Auditor	6-Aug-12	Work on designing substantive procedures - overall analytical review	Annual audit June 2012	7.0
Gazi	Mustafa	Engagement Auditor	6-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Management fee income	Annual audit June 2012	2.5
Qazi	Mustafa	Engagement Auditor	6-Aug-12	Accumulation of data and review of information for performance of general audit procedure - Internal Audit Reports	Annual audit June 2012	3.5
Qazi	Mustafa	Engagement Auditor	6-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Accounts payable - trade	Annual audit June 2012	1.0
Qazi	Mustafa	Engagement Auditor	6-Aug-12	Accumulation of data and review of information for performance of test of controls - URJA (Statement)	Annual audit June 2012	0.5
Salmán	Muhammad	Audit staff	6-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Review of underlying documentation (Administrative and Other expenses)	Annual audit June 2012	1.0
Salmán	Muhammad	Audit staff	6-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Agreement of sub ledgers with general ledgers (property, plant and equipment)	Annual audit June 2012	1.5
Salmán	Muhammad	Audit staff	6-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Additions and disposals (Property, plant and equipment)	Annual audit June 2012	2.0
Salmán	Muhammad	Audit staff	6-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Depreciation, depletion and amortization (Property, plant and equipment)	Annual audit June 2012	2.0
Siddiqui	Fawaz	Manager	6-Aug-12	Review of resolution to queries in GMAX - Walkthroughs	Annual audit June 2012	1.0
Siddiqui	Fawaz	Manager	6-Aug-12	Review of tests of controls for URJA - Account opening and Maintenance	Annual audit June 2012	1.0
Siddiqui	Fawaz	Manager	6-Aug-12	Review of tests of controls Financial statements closing process	Annual audit June 2012	2.0
Siddiqui	Fawaz	Manager	6-Aug-12	Review of updates in the analytical reviews for March 2012	Annual audit June 2012	2.5
Al-Hoori	Mahmood	Senior Auditor	7-Aug-12	Work on designing substantive procedures - overall analytical review	Annual audit June 2012	7.0
Fakhroo	Faisal	Engagement Auditor	7-Aug-12	Accumulation of data and review of information for performance of substantive procedures revenue recognition procedures	Annual audit June 2012	1.5
Fakhroo	Faisal	Engagement Auditor	7-Aug-12	Accumulation of data and review of information for performance of test of controls - FSCP	Annual audit June 2012	1.0
Fakhroo	Faisal	Engagement Auditor	7-Aug-12	Preparation / Review of Understand the Business template	Annual audit June 2012	1.0
Fakhroo	Faisal	Engagement Auditor	7-Aug-12	Accumulation of data and review of information for completion of entity level controls template	Annual audit June 2012	1.5
Qazi	Mustafa	Engagement Auditor	7-Aug-12	Accumulation of data and review of information for performance of test of controls Treasury	Annual audit June 2012	0.5
Qazi	Mustafa	Engagement Auditor	7-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Management fee income	Annual audit June 2012	4.0
Qazi	Mustafa	Engagement Auditor	7-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Bank Confirmations	Annual audit June 2012	0.5
Qazi	Mustafa	Engagement Auditor	7-Aug-12	Accumulation of data and review of information for performance of general audit procedure - Internal Audit Reports	Annual audit June 2012	1.0
Qazi	Mustafa	Engagement Auditor	7-Aug-12	Work on designing and executing tests of controls - FSCP	Annual audit June 2012	1.5
Qazi	Mustafa	Engagement Auditor	7-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Cash flow analysis	Annual audit June 2012	7.0
Salmán	Muhammad	Audit staff	7-Aug-12	Work on fee application	Annual audit June 2012	2.0
Siddiqui	Fawaz	Manager	7-Aug-12	Work on designing substantive procedures - overall analytical review	Annual audit June 2012	2.0
Siddiqui	Fawaz	Manager	7-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Management fee income	Annual audit June 2012	2.0
Al-Hoori	Mahmood	Senior Auditor	8-Aug-12	Work on designing and executing tests of controls - FSCP	Annual audit June 2012	1.0
Al-Hoori	Mahmood	Senior Auditor	8-Aug-12	Accumulation of data and review of information for performance of test of controls - URJA (Profit calculation)	Annual audit June 2012	0.5
Al-Hoori	Mahmood	Senior Auditor	8-Aug-12	Accumulation of data and review of information for performance of test of controls - URJA (Account opening and closing)	Annual audit June 2012	0.5
Al-Hoori	Mahmood	Senior Auditor	8-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Cash Cutoff	Annual audit June 2012	0.5
Al-Hoori	Mahmood	Senior Auditor	8-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Cash Valuation	Annual audit June 2012	0.5
Fakhroo	Faisal	Engagement Auditor	8-Aug-12	Preparation / Review of Understand the Business template	Annual audit June 2012	2.5
Fakhroo	Faisal	Engagement Auditor	8-Aug-12	Accumulation of data and review of information for completion of entity level controls template	Annual audit June 2012	3.0
Qazi	Mustafa	Engagement Auditor	8-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Management fee income	Annual audit June 2012	1.0
Qazi	Mustafa	Engagement Auditor	8-Aug-12	Work on designing and executing tests of controls - FSCP	Annual audit June 2012	1.0
Qazi	Mustafa	Engagement Auditor	8-Aug-12	Accumulation of data and review of information for performance of general audit procedure - Internal Audit Reports	Annual audit June 2012	0.5
Qazi	Mustafa	Engagement Auditor	8-Aug-12	Accumulation of data and review of information for performance of significant classes of Transactions - Fixed Assets	Annual audit June 2012	0.5
Qazi	Mustafa	Engagement Auditor	8-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Bank Confirmations	Annual audit June 2012	1.0
Gazi	Mustafa	Engagement Auditor	8-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Tax Position	Annual audit June 2012	3.0
Salmán	Muhammad	Audit staff	8-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Other adjustments to trade receivable (Accounts Receivable trade)	Annual audit June 2012	2.0
Salmán	Muhammad	Audit staff	8-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Credit balances - Trade receivables (Accounts Receivable trade)	Annual audit June 2012	2.0
Salmán	Muhammad	Audit staff	8-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Unusual item review - Trade payables (Accounts Payable trade)	Annual audit June 2012	2.0

Last Name	First Name	Title	Date of Service	Description of Service	Engagement	Hours
Siddiqui	Fawaz	Manager	8-Aug-12	Review of tests of controls - General accounting (other receipts and payments)	Annual audit June 2012	1.0
Siddiqui	Fawaz	Manager	8-Aug-12	Review of tests of controls - Bank reconciliations	Annual audit June 2012	0.5
Siddiqui	Fawaz	Manager	8-Aug-12	Review of tests of controls - Operations (cash handling and swift transfers)	Annual audit June 2012	1.0
Siddiqui	Fawaz	Manager	8-Aug-12	Designing substantive procedures - receivables	Annual audit June 2012	1.5
AlHoori	Mahmood	Senior Auditor	9-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Other adjustments to trade receivable (Accounts Receivable trade)	Annual audit June 2012	1.0
AlHoori	Mahmood	Senior Auditor	9-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Provision for impairment of Trade receivables (Accounts Receivable trade)	Annual audit June 2012	1.0
AlHoori	Mahmood	Senior Auditor	9-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Review of underlying documentation (General and administration)	Annual audit June 2012	4.0
AlHoori	Mahmood	Senior Auditor	9-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Overall analytical review	Annual audit June 2012	1.5
Fakhroo	Faisal	Engagement Auditor	9-Aug-12	Preparation of Review of Understand the Business template	Annual audit June 2012	2.0
Fakhroo	Faisal	Engagement Auditor	9-Aug-12	Accumulation of data and review of information for completion of entity level controls template	Annual audit June 2012	2.0
Fakhroo	Faisal	Engagement Auditor	9-Aug-12	Accumulation of data and review of information for completion of fraud considerations	Annual audit June 2012	1.5
Salman	Muhammad	Audit staff	9-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Other adjustments to trade receivable (Accounts Receivable trade)	Annual audit June 2012	1.0
Salman	Muhammad	Audit staff	9-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Credit balances- Trade receivables (Accounts Receivable trade)	Annual audit June 2012	1.0
Salman	Muhammad	Audit staff	9-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Unusual item review- Trade payables (Accounts Payable trade)	Annual audit June 2012	1.0
Salman	Muhammad	Audit staff	9-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Cash flow analysis	Annual audit June 2012	3.0
Siddiqui	Fawaz	Manager	9-Aug-12	Review of substantive procedures - Provision for impairment of Trade receivables (Accounts Receivable trade)	Annual audit June 2012	0.5
Siddiqui	Fawaz	Manager	9-Aug-12	Review of substantive procedures - Management fees	Annual audit June 2012	4.0
AlHoori	Mahmood	Senior Auditor	12-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Overall analytical review	Annual audit June 2012	0.5
AlHoori	Mahmood	Senior Auditor	12-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Other adjustments to trade receivable (Accounts Receivable trade)	Annual audit June 2012	0.5
AlHoori	Mahmood	Senior Auditor	12-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Provision for impairment of Trade receivables (Accounts Receivable trade)	Annual audit June 2012	1.0
AlHoori	Mahmood	Senior Auditor	12-Aug-12	Messing with Head of IT regarding the IT audit for the year ended 30 June 2012	Annual audit June 2012	0.5
AlHoori	Mahmood	Senior Auditor	12-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Credit balances- Trade receivables (Accounts Receivable trade)	Annual audit June 2012	0.5
AlHoori	Mahmood	Senior Auditor	12-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Unusual item review- Trade payables (Accounts Payable trade)	Annual audit June 2012	3.0
Fakhroo	Faisal	Engagement Auditor	12-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Revenue recognition procedures	Annual audit June 2012	1.0
Fakhroo	Faisal	Engagement Auditor	12-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Unusual item review- Trade payables (Accounts Payable trade)	Annual audit June 2012	2.0
Salman	Muhammad	Audit staff	12-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Credit balances- Trade receivables (Accounts Receivable trade)	Annual audit June 2012	2.0
Salman	Muhammad	Audit staff	12-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Unusual item review- Trade payables (Accounts Payable trade)	Annual audit June 2012	3.0
Siddiqui	Fawaz	Manager	12-Aug-12	Review of substantive procedures - Cash including bank balances	Annual audit June 2012	1.0
Siddiqui	Fawaz	Manager	12-Aug-12	Review of substantive procedures - Management fees	Annual audit June 2012	1.0
Siddiqui	Fawaz	Manager	12-Aug-12	Review and resolution of issues in Summary review memorandum	Annual audit June 2012	2.0
AlHoori	Mahmood	Senior Auditor	13-Aug-12	Accumulation of data and review of information for performance of substantive procedures - review of underlying documentation (Administrative and other expenses)	Annual audit June 2012	0.5
AlHoori	Mahmood	Senior Auditor	13-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Credit balances- Trade receivables (Accounts Receivable trade)	Annual audit June 2012	0.5
AlHoori	Mahmood	Senior Auditor	13-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Unusual item review- Trade payables (Accounts Payable trade)	Annual audit June 2012	0.5
AlHoori	Mahmood	Senior Auditor	13-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Other adjustments to trade receivable (Accounts Receivable trade)	Annual audit June 2012	0.5
AlHoori	Mahmood	Senior Auditor	13-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Provision for impairment of Trade receivables (Accounts Receivable trade)	Annual audit June 2012	4.5
Fakhroo	Faisal	Engagement Auditor	13-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Overall analytical review	Annual audit June 2012	3.0
Fakhroo	Faisal	Engagement Auditor	13-Aug-12	Accumulation of data and review of information for performance of substantive procedures Foreign Exchange Verification	Annual audit June 2012	1.0
Salman	Muhammad	Audit staff	13-Aug-12	Accumulation of data and review of information for performance of substantive procedures Yield Income Analysis (Debt&Rental)	Annual audit June 2012	2.0
Salman	Muhammad	Audit staff	13-Aug-12	Accumulation of data and review of information for performance of substantive procedures - review of underlying documentation (Administrative and other expenses)	Annual audit June 2012	1.0
Salman	Muhammad	Audit staff	13-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Credit balances- Trade receivables (Accounts Receivable trade)	Annual audit June 2012	1.0
Salman	Muhammad	Audit staff	13-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Unusual item review- Trade payables (Accounts Payable trade)	Annual audit June 2012	1.0
Salman	Muhammad	Audit staff	13-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Other adjustments to trade receivable (Accounts Receivable trade)	Annual audit June 2012	2.0
Siddiqui	Fawaz	Manager	13-Aug-12	Work on sale and lease back agreement	Annual audit June 2012	4.0
Siddiqui	Fawaz	Manager	13-Aug-12	Work on Summary review memorandum	Annual audit June 2012	2.0
AlHoori	Mahmood	Senior Auditor	14-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Compliance with contract terms	Annual audit June 2012	0.5
AlHoori	Mahmood	Senior Auditor	14-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Verification of notes payable and related obligations	Annual audit June 2012	0.5
AlHoori	Mahmood	Senior Auditor	14-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Overall analytical review for significant income, statement accounts	Annual audit June 2012	0.5
AlHoori	Mahmood	Senior Auditor	14-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Agreement of sub ledger with general ledger - Trade payables	Annual audit June 2012	0.5
AlHoori	Mahmood	Senior Auditor	14-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Agreement of sub ledger with general ledger - deposits	Annual audit June 2012	0.5
AlHoori	Mahmood	Senior Auditor	14-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Agreement of sub ledger with general ledger - Trade receivables	Annual audit June 2012	1.0
AlHoori	Mahmood	Senior Auditor	14-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Obtain Updated structures - Trade receivables	Annual audit June 2012	0.5
AlHoori	Mahmood	Senior Auditor	14-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Roll forward procedures - Trade receivables	Annual audit June 2012	0.5
AlHoori	Mahmood	Senior Auditor	14-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Roll forward procedures for deposits	Annual audit June 2012	1.5
AlHoori	Mahmood	Senior Auditor	14-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Verification of notes payable and related obligations	Annual audit June 2012	0.5
AlHoori	Mahmood	Senior Auditor	14-Aug-12	Administrative work regarding allocation of information for performance of substantive procedures and explanation of the work to be done	Annual audit June 2012	2.0
Fakhroo	Faisal	Engagement Auditor	14-Aug-12	Accumulation of data and review of information for performance of substantive procedures Foreign Exchange Verification	Annual audit June 2012	1.0
Fakhroo	Faisal	Engagement Auditor	14-Aug-12	Accumulation of data and review of information for completion of entity level controls template	Annual audit June 2012	1.0

Last Name	First Name	Title	Date of Service	Description of Service	Engagement	Hours
Fakhroo	Faisal	Engagement Auditor	14-Aug-12	Accumulation of data and review of information for performance of general audit procedure (Accounts Receivable)	Annual audit June 2012	0.5
Fakhroo	Faisal	Engagement Auditor	14-Aug-12	Accumulation of data and review of information for performance of general audit procedure (Accounts Receivable)	Annual audit June 2012	0.5
Fakhroo	Faisal	Engagement Auditor	14-Aug-12	Accumulation of data and review of information for performance of general audit procedure (Accounts Receivable)	Annual audit June 2012	0.5
Saiman	Muhammad	Audit staff	14-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Yield Income Analysis (Debit&Rental)	Annual audit June 2012	3.0
Saiman	Muhammad	Audit staff	14-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Review of underlying documentation (Administrative and Other expenses)	Annual audit June 2012	2.0
Saiman	Muhammad	Audit staff	14-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Contents of administrative and other operating expenses (Administrative and Other expenses)	Annual audit June 2012	1.0
Saiman	Muhammad	Audit staff	14-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Agreement of sup-leases with general ledgers (Property, plant and equipment)	Annual audit June 2012	1.0
Saiman	Muhammad	Audit staff	14-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Additions and disposals (Property, plant and equipment)	Annual audit June 2012	0.5
Siddiqui	Fawaz	Manager	14-Aug-12	Discussion and coordination with Director - Financial Control on Murabaha confirmations	Annual audit June 2012	4.0
Siddiqui	Fawaz	Manager	14-Aug-12	Work on overall analytical review for June 2012	Annual audit June 2012	5.0
Alhroon	Muhammad	Senior Auditor	15-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Recurring Income	Annual audit June 2012	1.0
Alhroon	Muhammad	Senior Auditor	15-Aug-12	Administrative work regarding allocation of work	Annual audit June 2012	1.0
Fakhroo	Faisal	Engagement Auditor	15-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Overall analytical review	Annual audit June 2012	2.3
Fakhroo	Faisal	Engagement Auditor	15-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Foreign Exchange Verification	Annual audit June 2012	2.3
Fakhroo	Faisal	Engagement Auditor	15-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Recurring Income (WCF)	Annual audit June 2012	1.3
Fakhroo	Faisal	Engagement Auditor	15-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Depreciation, depletion and amortization (Property, plant and equipment)	Annual audit June 2012	1.3
Fakhroo	Faisal	Engagement Auditor	15-Aug-12	Accumulation of data and review of information for completion of fraud considerations	Annual audit June 2012	2.0
Ibrahim	Muhammad	Senior Director	15-Aug-12	Review of overall analytical review for June 2012	Annual audit June 2012	2.0
Saiman	Muhammad	Audit staff	15-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Review of underlying documentation (Administrative and Other expenses)	Annual audit June 2012	1.0
Saiman	Muhammad	Audit staff	15-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Contents of administrative and other operating expenses (Administrative and Other expenses)	Annual audit June 2012	2.0
Saiman	Muhammad	Audit staff	15-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Provision for impairment of Trade receivables (Accounts Receivable trade)	Annual audit June 2012	2.0
Saiman	Muhammad	Audit staff	15-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Depreciation, depletion and amortization (Property, plant and equipment)	Annual audit June 2012	4.0
Siddiqui	Fawaz	Manager	15-Aug-12	Review of overall analytical review for June 2012	Annual audit June 2012	1.5
Siddiqui	Fawaz	Manager	15-Aug-12	Review of motions regarding sales and lease back transaction	Annual audit June 2012	5.0
Ibrahim	Muhammad	Senior Director	16-Aug-12	Review of GAMX - substantive procedures	Annual audit June 2012	3.0
Saiman	Muhammad	Audit staff	16-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Comparison of cost of sales accounts (deal acquisition expenses) with prior period	Annual audit June 2012	1.0
Saiman	Muhammad	Audit staff	16-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Review of underlying documentation (Administrative and Other expenses)	Annual audit June 2012	1.0
Saiman	Muhammad	Audit staff	16-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Credit balances - Trade receivables (Accounts Receivable trade)	Annual audit June 2012	1.0
Saiman	Muhammad	Audit staff	16-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Unusual item review - Trade payables (Accounts Payable trade)	Annual audit June 2012	1.0
Saiman	Muhammad	Audit staff	16-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Other adjustments to trade receivable (Accounts Receivable trade)	Annual audit June 2012	1.0
Siddiqui	Fawaz	Manager	16-Aug-12	Documentation of lawsuit issue in GAMX	Annual audit June 2012	1.0
Siddiqui	Fawaz	Manager	16-Aug-12	Review of court activity - Escrow motion	Annual audit June 2012	1.5
Fakhroo	Faisal	Engagement Auditor	16-Aug-12	Review of GAMX - substantive procedures	Annual audit June 2012	3.3
Fakhroo	Faisal	Engagement Auditor	22-Aug-12	Accumulation of data and review of information for completion of fraud considerations	Annual audit June 2012	5.0
Fakhroo	Faisal	Engagement Auditor	22-Aug-12	Accumulation of data and review of information for performance of substantive procedures Accounts Receivable - Cutoff	Annual audit June 2012	1.0
Fakhroo	Faisal	Engagement Auditor	22-Aug-12	Accumulation of data and review of information for performance of substantive procedures Notes Payable	Annual audit June 2012	0.5
Fakhroo	Faisal	Engagement Auditor	22-Aug-12	Accumulation of data and review of information for performance of substantive procedures relating to Equity	Annual audit June 2012	0.5
Fakhroo	Faisal	Engagement Auditor	22-Aug-12	Accumulation of data and review of information for completion of fraud considerations	Annual audit June 2012	3.0
Siddiqui	Fawaz	Manager	22-Aug-12	Work on the structure of GAMX file	Annual audit June 2012	4.0
Fakhroo	Faisal	Engagement Auditor	23-Aug-12	Accumulation of data and review of information for performance of substantive procedures Accounts Receivable - Cutoff / FX	Annual audit June 2012	1.0
Fakhroo	Faisal	Engagement Auditor	23-Aug-12	Accumulation of data and review of information for completion of fraud considerations	Annual audit June 2012	0.5
Fakhroo	Faisal	Engagement Auditor	23-Aug-12	Accumulation of data and review of information for performance of substantive procedures Notes Payable	Annual audit June 2012	2.0
Fakhroo	Faisal	Engagement Auditor	23-Aug-12	Accumulation of data and review of information for performance of substantive procedures Revenue Recognition Procedures - Exits	Annual audit June 2012	5.0
Fakhroo	Faisal	Engagement Auditor	26-Aug-12	Accumulation of data and review of information for performance of substantive procedures Accounts Receivable - Cutoff / FX	Annual audit June 2012	4.0
Fakhroo	Faisal	Engagement Auditor	26-Aug-12	Accumulation of data and review of information for performance of substantive procedures Notes Payable	Annual audit June 2012	1.0
Gazi	Mustafa	Engagement Auditor	26-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Bank Confirmations	Annual audit June 2012	1.5
Gazi	Mustafa	Engagement Auditor	26-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Receivable Confirmations	Annual audit June 2012	2.0
Gazi	Mustafa	Engagement Auditor	26-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Management fee income	Annual audit June 2012	1.5
Siddiqui	Fawaz	Manager	26-Aug-12	Finalisation of lawsuit issue in GAMX	Annual audit June 2012	4.0
Siddiqui	Fawaz	Manager	26-Aug-12	Review of Motion filed by Arcepia for lawsuit lease payment	Annual audit June 2012	4.0
Ibrahim	Muhammad	Senior Director	27-Aug-12	Review of GAMX - substantive procedures	Annual audit June 2012	4.0
Gazi	Mustafa	Engagement Auditor	27-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Receivable Confirmations	Annual audit June 2012	3.5
Gazi	Mustafa	Engagement Auditor	27-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Revenue - Other Income	Annual audit June 2012	0.5
Gazi	Mustafa	Engagement Auditor	27-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Bank Confirmations	Annual audit June 2012	1.0
Gazi	Mustafa	Engagement Auditor	27-Aug-12	Accumulation of data and review of information for performance of general audit procedure - Internal Audit Reports	Annual audit June 2012	0.5
Siddiqui	Fawaz	Manager	27-Aug-12	Meeting coordination for Annual audit update	Annual audit June 2012	2.0
Siddiqui	Fawaz	Manager	27-Aug-12	Substantive procedures in GAMX - Notes payable	Annual audit June 2012	3.0
Ibrahim	Muhammad	Senior Director	28-Aug-12	Review of GAMX - substantive procedures	Annual audit June 2012	4.5
Gazi	Mustafa	Engagement Auditor	28-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Revenue - Other Income	Annual audit June 2012	0.5
Gazi	Mustafa	Engagement Auditor	28-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Bank Confirmations	Annual audit June 2012	0.5

Time Detail by Professional Arranged Chronologically For The Period of 1 July 2012 Through 31 October 2012

Last Name	First Name	Title	Date of Service	Description of Service	Engagement	Hours
Gazi	Mustafa	Engagement Auditor	28-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Receivable Confirmations.	Annual audit June 2012	1.0
Siddiqui	Fawaz	Manager	28-Aug-12	Discussion on Lusail transaction with Initiaz	Annual audit June 2012	1.0
Siddiqui	Fawaz	Manager	28-Aug-12	Coordination with the audit team and assignment of work	Annual audit June 2012	2.0
Siddiqui	Fawaz	Manager	28-Aug-12	Discussion with client on changes in disclosures of December 2011	Annual audit June 2012	0.5
Siddiqui	Imtiaz	Senior Director	28-Aug-12	Work on consultation note on financial reporting impacts after Chapter 11	Annual audit June 2012	2.0
Ibrahim	Mustafa	Engagement Auditor	28-Aug-12	Review of GAMX - substantive procedures	Annual audit June 2012	5.0
Siddiqui	Fawaz	Manager	28-Aug-12	Work on financial statements of Companies which went through Chapter 11	Annual audit June 2012	2.0
Siddiqui	Imtiaz	Senior Director	28-Aug-12	Review of GAMX - substantive procedures	Annual audit June 2012	4.0
Ibrahim	Mustafa	Engagement Auditor	30-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Receivable Confirmations	Annual audit June 2012	9.0
Gazi	Mustafa	Engagement Auditor	30-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Equity	Annual audit June 2012	1.0
Gazi	Mustafa	Engagement Auditor	30-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Investments (Lusail deal)	Annual audit June 2012	2.0
Gazi	Mustafa	Engagement Auditor	30-Aug-12	Accumulation of data and review of information for performance of substantive procedures - Coordination Work	Annual audit June 2012	2.0
Siddiqui	Fawaz	Manager	30-Aug-12	Resolution of review queries in GAMX	Annual audit June 2012	1.0
Siddiqui	Mahmood	Senior Auditor	30-Aug-12	Substantive procedures in GAMX - Revenue recognition	Annual audit June 2012	1.0
Al-Hoori	Mahmood	Senior Auditor	2-Sep-12	Administrative work regarding status of work and the allocation of areas of each individual in the team	Annual audit June 2012	1.0
Al-Hoori	Mahmood	Senior Auditor	2-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Exits	Annual audit June 2012	1.0
Al-Hoori	Mahmood	Senior Auditor	2-Sep-12	Accumulation of data and review of information for performance of substantive procedures - URIA	Annual audit June 2012	1.0
Al-Jowder	Essa	Partner	2-Sep-12	Discussion and work update on Acapella annual audit	Annual audit June 2012	4.0
Fakhroo	Faisal	Engagement Auditor	2-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Accounts Receivable - Cutoff / FX	Annual audit June 2012	3.0
Fakhroo	Faisal	Engagement Auditor	2-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Investments (Lusail deal)	Annual audit June 2012	3.0
Fakhroo	Faisal	Engagement Auditor	2-Sep-12	Accumulation of data and review of information for performance of substantive procedures for Exits	Annual audit June 2012	3.0
Ibrahim	Imtiaz	Senior Director	2-Sep-12	Discussion and work update on Acapella annual audit	Annual audit June 2012	9.0
Gazi	Mustafa	Engagement Auditor	2-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Equity	Annual audit June 2012	3.0
Gazi	Mustafa	Engagement Auditor	2-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Investments (Lusail deal)	Annual audit June 2012	4.5
Gazi	Mustafa	Engagement Auditor	2-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Bank Confirmations	Annual audit June 2012	1.0
Gazi	Mustafa	Engagement Auditor	2-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Coordination Work	Annual audit June 2012	1.0
Siddiqui	Fawaz	Manager	2-Sep-12	Allocation and review of work progress on Acapella audit	Annual audit June 2012	2.0
Al-Hoori	Mahmood	Senior Auditor	3-Sep-12	Post interim event: Coordination with the client and accumulation of information	Annual audit June 2012	2.0
Al-Hoori	Mahmood	Senior Auditor	3-Sep-12	Post interim event: Preparation of documents and presentation	Annual audit June 2012	7.0
Al-Jowder	Essa	Partner	3-Sep-12	Discussion and work update on Acapella annual audit	Annual audit June 2012	2.0
Fakhroo	Faisal	Engagement Auditor	3-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Yield Income Analysis (Debt&Rental)	Annual audit June 2012	1.0
Fakhroo	Faisal	Engagement Auditor	3-Sep-12	Accumulation of data and review of information for performance of substantive procedures for Exits	Annual audit June 2012	9.0
Ibrahim	Imtiaz	Senior Director	3-Sep-12	Discussion and work update on Acapella annual audit	Annual audit June 2012	3.5
Gazi	Mustafa	Engagement Auditor	3-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Investments (Lusail deal)	Annual audit June 2012	3.0
Gazi	Mustafa	Engagement Auditor	3-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Equity	Annual audit June 2012	0.5
Gazi	Mustafa	Engagement Auditor	3-Sep-12	Post interim event: Preparation of documents and presentation	Annual audit June 2012	0.5
Gazi	Mustafa	Engagement Auditor	3-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Bank Confirmations	Annual audit June 2012	1.5
Gazi	Mustafa	Engagement Auditor	3-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Management fee receivable	Annual audit June 2012	3.0
Siddiqui	Fawaz	Manager	3-Sep-12	Work on SRM in GAMX	Annual audit June 2012	2.0
Alalawi	Mohamed	Audit staff	4-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Accounts payable cut off	Annual audit June 2012	2.0
Alalawi	Mohamed	Audit staff	4-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Search for unrecorded trade liabilities	Annual audit June 2012	3.0
Al-Hoori	Mahmood	Senior Auditor	4-Sep-12	Post interim event: Preparation of documents and presentation	Annual audit June 2012	2.0
Al-Hoori	Mahmood	Senior Auditor	4-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Credit balances - Trade Receivables	Annual audit June 2012	1.0
Al-Hoori	Mahmood	Senior Auditor	4-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Evidence of changes in other assets	Annual audit June 2012	1.0
Al-Hoori	Mahmood	Senior Auditor	4-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Other adjustments to Trade Receivables	Annual audit June 2012	1.0
Al-Hoori	Mahmood	Senior Auditor	4-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Unusual item review - Trade Payable	Annual audit June 2012	1.0
Al-Jowder	Essa	Partner	4-Sep-12	Discussion and work update on Acapella annual audit	Annual audit June 2012	4.0
Fakhroo	Faisal	Engagement Auditor	4-Sep-12	Accumulation of data and review of information for performance of substantive procedures for Exits	Annual audit June 2012	4.0
Fakhroo	Faisal	Engagement Auditor	4-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Yield Income Analysis (Debt&Rental)	Annual audit June 2012	0.5
Fakhroo	Faisal	Engagement Auditor	4-Sep-12	Accumulation of data and review of information for performance of substantive procedures Notes Payable	Annual audit June 2012	8.0
Ibrahim	Imtiaz	Senior Director	4-Sep-12	Discussion and work update on Acapella annual audit	Annual audit June 2012	3.0
Gazi	Mustafa	Engagement Auditor	4-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Investments (Lusail deal)	Annual audit June 2012	0.5
Gazi	Mustafa	Engagement Auditor	4-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Equity	Annual audit June 2012	2.0
Gazi	Mustafa	Engagement Auditor	4-Sep-12	Work on designing and executing tests of controls - IT FSCP	Annual audit June 2012	0.5
Gazi	Mustafa	Engagement Auditor	4-Sep-12	Meeting with Director Financial Control for performance of substantive procedures - Investments (Lusail deal)	Annual audit June 2012	0.5
Siddiqui	Fawaz	Manager	4-Sep-12	Work on SRM in GAMX	Annual audit June 2012	2.0
Siddiqui	Fawaz	Manager	4-Sep-12	Work on presentation for internal meeting on Acapella audit and valuations	Annual audit June 2012	3.0

Time Detail by Professional Arranged Chronologically For The Period of 1 July 2012 Through 31 October 2012

Last Name	First Name	Title	Date of Service	Description of Service	Engagement	Hours
Siddiqui	Fawaz	Manager	4-Sep-12	Review of substantive procedures in GAMX - Revenue	Annual audit June 2012	1.0
Siddiqui	Fawaz	Manager	4-Sep-12	Review of substantive procedures in GAMX - Receivables	Annual audit June 2012	1.0
Siddiqui	Fawaz	Manager	4-Sep-12	Review of substantive procedures in GAMX - Notes payable	Annual audit June 2012	1.0
Siddiqui	Fawaz	Manager	4-Sep-12	Review of substantive procedures in GAMX - Equity	Annual audit June 2012	1.0
Zulkaifi	Mahmood	Manager	4-Sep-12	Post interim event: Coordination with the client and accumulation of information	Annual audit June 2012	9.0
Alalawi	Mohamed	Audit staff	5-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Agreement of sub ledger with general ledger (Property plant and equipment)	Annual audit June 2012	5.0
Alalawi	Mohamed	Audit staff	5-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Additions and disposal (Property plant and equipment)	Annual audit June 2012	4.0
Alalawi	Mohamed	Audit staff	5-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Reserves	Annual audit June 2012	1.0
Alalawi	Mohamed	Senior Auditor	5-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Deposits URIA	Annual audit June 2012	3.0
Alalawi	Mohamed	Senior Auditor	5-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Provision for Impairment testing for Trade Receivables	Annual audit June 2012	1.0
Alalawi	Mohamed	Senior Auditor	5-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Property, Plant and Equipment	Annual audit June 2012	1.0
Al-Jawder	Easa	Partner	5-Sep-12	Discussion and work update on Atcapita annual audit	Annual audit June 2012	6.0
Fakhroo	Faisal	Engagement Auditor	5-Sep-12	Accumulation of data and review of information for performance of substantive procedures revenue recognition	Annual audit June 2012	1.0
Fakhroo	Faisal	Engagement Auditor	5-Sep-12	Accumulation of data and review of information for performance of substantive procedures for Ebis	Annual audit June 2012	3.0
Ozai	Mustafa	Engagement Auditor	5-Sep-12	Work on designing and executing tests of controls - IT FSCP	Annual audit June 2012	3.0
Ozai	Mustafa	Engagement Auditor	5-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Reserves	Annual audit June 2012	3.0
Ozai	Mustafa	Engagement Auditor	5-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Deposits URIA	Annual audit June 2012	1.0
Siddiqui	Fawaz	Manager	5-Sep-12	Review of substantive procedures in GAMX - notes payables	Annual audit June 2012	1.0
Siddiqui	Fawaz	Manager	5-Sep-12	Review of substantive procedures in GAMX - Expenses	Annual audit June 2012	1.0
Siddiqui	Fawaz	Manager	5-Sep-12	Review of substantive procedures in GAMX - Deposits	Annual audit June 2012	1.0
Siddiqui	Fawaz	Manager	5-Sep-12	Discussion on investments for PIE presentation	Annual audit June 2012	1.0
Siddiqui	Fawaz	Manager	5-Sep-12	Preparation for PIE presentation	Annual audit June 2012	1.0
Zulkaifi	Mahmood	Manager	5-Sep-12	Post interim event: Coordination with the client and accumulation of information	Annual audit June 2012	9.0
Alalawi	Mohamed	Audit staff	6-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Agreement of sub ledger with general ledger (Property plant and equipment)	Annual audit June 2012	4.0
Alalawi	Mohamed	Audit staff	6-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Account payable foreign currency	Annual audit June 2012	5.0
Alalawi	Mohamed	Senior Auditor	6-Sep-12	Accumulation of data and review of information for performance of substantive procedures - General and Administration Expense	Annual audit June 2012	3.0
Alalawi	Mohamed	Senior Auditor	6-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Property, Plant and Equipment	Annual audit June 2012	1.0
Alalawi	Mohamed	Senior Auditor	6-Sep-12	Accumulation of data and review of information for performance of substantive procedures - General audit procedure for Sharh Executive Committee minutes	Annual audit June 2012	5.0
Alalawi	Mohamed	Senior Auditor	6-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Treasury side	Annual audit June 2012	1.0
Alalawi	Mohamed	Senior Auditor	6-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Accounting payable foreign currency	Annual audit June 2012	1.0
Alalawi	Mohamed	Senior Auditor	6-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Operations side	Annual audit June 2012	1.0
Alalawi	Mohamed	Senior Auditor	6-Sep-12	Accumulation of data and review of information for completion of audit considerations	Annual audit June 2012	1.0
Alalawi	Mohamed	Senior Auditor	6-Sep-12	Accumulation of data and review of information for performance of substantive procedures Notes Payable	Annual audit June 2012	4.0
Alalawi	Mohamed	Senior Auditor	6-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Management fee receivable	Annual audit June 2012	5.0
Alalawi	Mohamed	Senior Auditor	6-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Deposits URIA	Annual audit June 2012	3.0
Alalawi	Mohamed	Senior Auditor	6-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Reserves	Annual audit June 2012	1.0
Alalawi	Mohamed	Senior Auditor	6-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Provisions	Annual audit June 2012	3.0
Alalawi	Mohamed	Senior Auditor	6-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Property plant and equipment	Annual audit June 2012	4.0
Alalawi	Mohamed	Senior Auditor	6-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Account payable foreign currency	Annual audit June 2012	2.0
Alalawi	Mohamed	Senior Auditor	6-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Trade receivable cutoff	Annual audit June 2012	6.0
Alalawi	Mohamed	Senior Auditor	6-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Provision for Impairment testing for Trade Receivables	Annual audit June 2012	3.0
Alalawi	Mohamed	Senior Auditor	6-Sep-12	Accumulation of data and review of information for performance of general audit procedure SMC Minutes	Annual audit June 2012	0.5
Alalawi	Mohamed	Senior Auditor	6-Sep-12	Accumulation of data and review of information for performance of substantive procedures Notes Payable	Annual audit June 2012	0.5
Alalawi	Mohamed	Senior Auditor	6-Sep-12	Accumulation of data and review of information for performance of substantive procedures Accounts Receivable - Management fee receivable	Annual audit June 2012	0.5
Alalawi	Mohamed	Senior Auditor	6-Sep-12	Accumulation of data and review of information for performance of general audit procedure for Sharh Executive Committee minutes	Annual audit June 2012	1.0
Alalawi	Mohamed	Senior Auditor	6-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Management fee receivable	Annual audit June 2012	4.5
Alalawi	Mohamed	Senior Auditor	6-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Deposits URIA	Annual audit June 2012	1.5
Alalawi	Mohamed	Senior Auditor	6-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Reserves	Annual audit June 2012	0.5
Alalawi	Mohamed	Senior Auditor	6-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Tax Confirmations	Annual audit June 2012	0.5
Alalawi	Mohamed	Senior Auditor	6-Sep-12	Accumulation of data and review of information for performance of general audit procedures - CBB Correspondence file	Annual audit June 2012	0.5
Alalawi	Mohamed	Senior Auditor	6-Sep-12	Accumulation of data and review of information for performance of general audit procedures - Coordination Work	Annual audit June 2012	2.0
Alalawi	Mohamed	Senior Auditor	6-Sep-12	Review of substantive procedures in GAMX - yield income	Annual audit June 2012	1.0
Alalawi	Mohamed	Senior Auditor	6-Sep-12	Review of tests of controls updates - financial statements close process	Annual audit June 2012	1.0
Alalawi	Mohamed	Senior Auditor	6-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Account payable foreign currency	Annual audit June 2012	1.0

Last Name	First Name	Title	Date of Service	Description of Service	Engagement	Hours
Alalawi	Mohamed	Audit staff	10-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Property plant and equipment	Annual audit June 2012	6.0
Alalawi	Mohamed	Audit staff	10-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Provisions	Annual audit June 2012	2.0
Al-Hoori	Mahmood	Senior Auditor	10-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Revenue recognition	Annual audit June 2012	6.0
Al-Hoori	Mahmood	Senior Auditor	10-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Property, Plant and Equipment	Annual audit June 2012	6.0
Al-Hoori	Mahmood	Senior Auditor	10-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Valuation of Trade Payable	Annual audit June 2012	1.0
Fakhroo	Faisal	Engagement Auditor	10-Sep-12	Accumulation of data and review of information for performance of substantive procedures Notes Payable	Annual audit June 2012	6.0
Fakhroo	Faisal	Engagement Auditor	10-Sep-12	Accumulation of data and review of information for performance of general audit procedures - CBB Correspondence file review	Annual audit June 2012	3.0
Qazi	Mustafa	Engagement Auditor	10-Sep-12	Accumulation of data and review of information for performance of general audit procedures - CBB Correspondence file review	Annual audit June 2012	2.0
Siddiqui	Fawaz	Manager	10-Sep-12	Review of substantive procedures in GAMX - income	Annual audit June 2012	3.0
Zulajkh	Mahmood	Manager	10-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Investments valuation review	Annual audit June 2012	9.0
Alalawi	Mohamed	Audit staff	11-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Property plant and equipment	Annual audit June 2012	7.0
Alalawi	Mohamed	Audit staff	11-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Account payable cut-off	Annual audit June 2012	2.0
Fakhroo	Faisal	Engagement Auditor	11-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Accounts Receivable - Cutoff / FX	Annual audit June 2012	2.0
Fakhroo	Faisal	Engagement Auditor	11-Sep-12	Accumulation of data and review of information for performance of substantive procedures Notes Payable	Annual audit June 2012	1.5
Fakhroo	Faisal	Engagement Auditor	11-Sep-12	Accumulation of data and review of information for performance of general audit procedures - CBB Correspondence file review	Annual audit June 2012	2.5
Fakhroo	Faisal	Engagement Auditor	11-Sep-12	Accumulation of data and review of information for performance of general audit procedures - CBB Correspondence file review	Annual audit June 2012	3.0
Qazi	Mustafa	Engagement Auditor	11-Sep-12	Accumulation of data and review of information for performance of general audit procedures - CBB Correspondence file review	Annual audit June 2012	6.0
Qazi	Mustafa	Engagement Auditor	11-Sep-12	August 2012 review of time records	Annual audit June 2012	1.0
Siddiqui	Fawaz	Manager	11-Sep-12	Work allocation, update and coordination for the annual audit	Annual audit June 2012	1.0
Siddiqui	Fawaz	Manager	11-Sep-12	Review of substantive procedures in GAMX - Income	Annual audit June 2012	2.0
Zulajkh	Mahmood	Manager	11-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Investments valuation review	Annual audit June 2012	9.0
Alalawi	Mohamed	Audit staff	12-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Account payable unrecorded liabilities	Annual audit June 2012	3.0
Alalawi	Mohamed	Audit staff	12-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Account payable cut-off	Annual audit June 2012	2.0
Alalawi	Mohamed	Audit staff	12-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Property plant and equipment	Annual audit June 2012	2.0
Alalawi	Mohamed	Audit staff	12-Sep-12	Accumulation of data and review of information for performance of general audit procedures - Bahrain Banking Law Checklist	Annual audit June 2012	1.0
Alalawi	Mohamed	Audit staff	12-Sep-12	Commencement of fieldwork activities	Annual audit June 2012	2.0
Awachi	Salman	Consultant	12-Sep-12	Accumulation of data and review of information for performance of general audit procedure Checklists	Annual audit June 2012	1.5
Fakhroo	Faisal	Engagement Auditor	12-Sep-12	Accumulation of data and review of information for performance of substantive procedures Accounts Receivable - Cutoff / FX	Annual audit June 2012	1.5
Fakhroo	Faisal	Engagement Auditor	12-Sep-12	Meeting with Principal Financial Control for performance of substantive procedures related to foreign exchange profit and loss	Annual audit June 2012	1.0
Fakhroo	Faisal	Engagement Auditor	12-Sep-12	Meeting with Director Financial Control for performance of general audit procedures - CBB Correspondence file review	Annual audit June 2012	5.5
Qazi	Mustafa	Engagement Auditor	12-Sep-12	Meeting with Director Financial Control for performance of general audit procedures - CBB Correspondence file review	Annual audit June 2012	0.5
Qazi	Mustafa	Engagement Auditor	12-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Investments (Lusail deal and CBB file documents)	Annual audit June 2012	1.5
Qazi	Mustafa	Engagement Auditor	12-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Coordination Work ITRA	Annual audit June 2012	1.5
Qazi	Mustafa	Engagement Auditor	12-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Account payable unrecorded liabilities, PPE	Annual audit June 2012	1.5
Siddiqui	Fawaz	Manager	12-Sep-12	Review of substantive procedures in GAMX - Equity	Annual audit June 2012	1.5
Siddiqui	Fawaz	Manager	12-Sep-12	Review of substantive procedures in GAMX - Revenue	Annual audit June 2012	1.5
Zulajkh	Mahmood	Manager	12-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Investments valuation review	Annual audit June 2012	9.0
Alalawi	Mohamed	Audit staff	13-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Account payable unrecorded liabilities	Annual audit June 2012	5.0
Alalawi	Mohamed	Audit staff	13-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Account payable cut-off	Annual audit June 2012	4.0
Qazi	Mustafa	Engagement Auditor	13-Sep-12	Accumulation of data and review of information for performance of general audit procedures - CBB Correspondence file review	Annual audit June 2012	5.0
Qazi	Mustafa	Engagement Auditor	13-Sep-12	Accumulation of data and review of information for performance of general audit procedures - Banking Law Checklist	Annual audit June 2012	1.0
Qazi	Mustafa	Engagement Auditor	13-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Reserves	Annual audit June 2012	1.0
Siddiqui	Fawaz	Manager	13-Sep-12	Review of substantive procedures in GAMX - Revenue	Annual audit June 2012	3.0
Zulajkh	Mahmood	Manager	13-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Investments valuation review	Annual audit June 2012	9.0
Alalawi	Mohamed	Audit staff	16-Sep-12	Administrative work regarding allocation of work to team members and status of work in hand	Annual audit June 2012	3.0
Alalawi	Mohamed	Audit staff	16-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Revenue recognition	Annual audit June 2012	3.0
Al-Hoori	Mahmood	Senior Auditor	16-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Trade Payable cut-off	Annual audit June 2012	2.0
Al-Hoori	Mahmood	Senior Auditor	16-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Other adjustments to Trade Receivables	Annual audit June 2012	0.5
Al-Hoori	Mahmood	Senior Auditor	16-Sep-12	Accumulation of data and review of information for performance of substantive procedures - unusual item review (Trade payable)	Annual audit June 2012	0.5
Al-Hoori	Mahmood	Senior Auditor	16-Sep-12	Understanding Change Management process and Other IT General Controls as well as documenting walkthrough	Annual audit June 2012	4.0
Awachi	Salman	Consultant	16-Sep-12	Accumulation of data and review of information for performance of substantive procedures Accounts Receivable - FX	Annual audit June 2012	3.0
Fakhroo	Faisal	Engagement Auditor	16-Sep-12	Accumulation of data and review of information for performance of substantive procedures revenue recognition (Brokerage)	Annual audit June 2012	2.0
Fakhroo	Faisal	Engagement Auditor	16-Sep-12	Accumulation of data and review of information for performance of substantive procedures revenue recognition (Est Income)	Annual audit June 2012	2.0
Fakhroo	Faisal	Engagement Auditor	16-Sep-12	Review of GAMX - substantive procedures	Annual audit June 2012	9.0
Ibrahim	Imiaz	Senior Director	16-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Reserves	Annual audit June 2012	1.5
Qazi	Mustafa	Engagement Auditor	16-Sep-12	Accumulation of data and review of information for performance of general audit procedures - Banking Law Checklist	Annual audit June 2012	4.0
Qazi	Mustafa	Engagement Auditor	16-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Coordination Work	Annual audit June 2012	0.5
Qazi	Mustafa	Engagement Auditor	16-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Investments (IRM overview)	Annual audit June 2012	2.0

Time Detail by Professional Arranged Chronologically For The Period of 1 July 2012 Through 31 October 2012

Last Name	First Name	Title	Date of Service	Description of Service	Engagement	Hours
Siddiqui	Fawaz	Manager	16-Sep-12	Resolution of queries in GAMX.	Annual audit June 2012	2.0
Siddiqui	Fawaz	Manager	16-Sep-12	Discussion with Principal - Fincon on final changes in December 2011 financial statements	Annual audit June 2012	0.5
Alalawi	Mohamed	Audit staff	17-Sep-12	Execution of audit procedures over amounts and disclosures in the financial statements- ESOP 1, 2004	ESOP SPV	9.0
Awachi	Salmeh	Consultant	17-Sep-12	Understanding Logical Access process and documenting walkthrough	Annual audit June 2012	5.0
Fakhroo	Faisal	Engagement Auditor	17-Sep-12	Accumulation of data and review of information for performance of substantive procedures Other Income	Annual audit June 2012	2.5
Fakhroo	Faisal	Engagement Auditor	17-Sep-12	Accumulation of data and review of information for performance of substantive procedures Accounts Receivable - Cutoff/ FX	Annual audit June 2012	2.0
Fakhroo	Faisal	Engagement Auditor	17-Sep-12	Accumulation of data and review of information for performance of general audit procedures [Company Law Check List]	Annual audit June 2012	0.5
Fakhroo	Faisal	Engagement Auditor	17-Sep-12	Accumulation of data and review of information for performance of substantive procedures FX	Annual audit June 2012	2.0
Benlim	Imiaz	Senior Director	17-Sep-12	Review of GAMX- substantive procedures	Annual audit June 2012	9.5
Benlim	Mustafa	Engagement Auditor	17-Sep-12	Accumulation of data and review of information for performance of general audit procedures - Banking Law Checklist	Annual audit June 2012	2.5
Gazi	Mustafa	Engagement Auditor	17-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Coordination Work ITRA	Annual audit June 2012	1.0
Gazi	Mustafa	Engagement Auditor	17-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Right Issue working	Annual audit June 2012	1.5
Gazi	Mustafa	Engagement Auditor	17-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Quarterly review March 2012	Annual audit June 2012	3.0
Alalawi	Mohamed	Audit staff	18-Sep-12	Execution of audit procedures over amounts and disclosures in the financial statements- ESOP 2, 2004	ESOP SPV	8.0
Awachi	Salmeh	Consultant	18-Sep-12	Documentation of Test of Controls for Change Management, Logical Access and Other IT General Controls	Annual audit June 2012	5.0
Fakhroo	Faisal	Engagement Auditor	18-Sep-12	Accumulation of data and review of information for performance of general audit procedures [Company Law Check List]	Annual audit June 2012	7.0
Fakhroo	Faisal	Engagement Auditor	18-Sep-12	Accumulation of data and review of information for completion of entity level controls template	Annual audit June 2012	1.0
Fakhroo	Faisal	Engagement Auditor	18-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Investments (IRM overview)	Annual audit June 2012	4.0
Qazi	Mustafa	Engagement Auditor	18-Sep-12	Accumulation of data and review of information for performance of general audit procedures - Bank Commitments	Annual audit June 2012	1.0
Qazi	Mustafa	Engagement Auditor	18-Sep-12	Accumulation of data and review of information for performance of general audit procedures - Continuation Work ITRA	Annual audit June 2012	1.0
Qazi	Fawaz	Manager	18-Sep-12	Resolution of queries in GAMX	Annual audit June 2012	3.0
Siddiqui	Fawaz	Manager	18-Sep-12	Review of substantive procedures in GAMX- expenses	Annual audit June 2012	2.0
Siddiqui	Fawaz	Audit staff	18-Sep-12	Execution of audit procedures over amounts and disclosures in the financial statements- ESOP 2, 2004	ESOP SPV	4.0
Alalawi	Mohamed	Consultant	19-Sep-12	Documentation of Test of Controls for Change Management, Logical Access and Other IT General Controls	Annual audit June 2012	5.0
Alalawi	Salmeh	Consultant	19-Sep-12	Documentation of Test of Controls for Change Management, Logical Access and Other IT General Controls	Annual audit June 2012	5.0
Fakhroo	Faisal	Engagement Auditor	19-Sep-12	Accumulation of data and review of information for performance of general audit procedures [Company Law Check List]	Annual audit June 2012	3.0
Fakhroo	Faisal	Engagement Auditor	19-Sep-12	Accumulation of data and review of information for performance of general audit procedures Corporate Governance Review	Annual audit June 2012	4.5
Qazi	Mustafa	Engagement Auditor	19-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Investments (IRM overview)	Annual audit June 2012	2.0
Qazi	Mustafa	Engagement Auditor	19-Sep-12	Accumulation of data and review of information for performance of general audit procedures - Banking Law Checklist	Annual audit June 2012	2.5
Qazi	Mustafa	Engagement Auditor	19-Sep-12	Accumulation of data and review of information for performance of substantive procedures revenue recognition procedures	Annual audit June 2012	2.5
Fakhroo	Faisal	Engagement Auditor	20-Sep-12	Accumulation of data and review of information for performance of substantive procedures Other Income	Annual audit June 2012	2.0
Fakhroo	Faisal	Engagement Auditor	20-Sep-12	Accumulation of data and review of information for performance of substantive procedures	Annual audit June 2012	2.0
Fakhroo	Faisal	Engagement Auditor	20-Sep-12	Accumulation of data and review of information for performance of general audit procedures [Company Law Check List]	Annual audit June 2012	1.0
Fakhroo	Faisal	Engagement Auditor	20-Sep-12	Accumulation of data and review of information for performance of general audit procedures - Investments (IRM overview)	Annual audit June 2012	1.0
Fakhroo	Faisal	Engagement Auditor	20-Sep-12	Accumulation of data and review of information for performance of general audit procedures - Banking Law Checklist	Annual audit June 2012	5.0
Qazi	Mustafa	Engagement Auditor	20-Sep-12	Accumulation of data and review of information for performance of general audit procedures	Annual audit June 2012	7.0
AlHoon	Mahmood	Senior Auditor	23-Sep-12	Update quarter disclosures and financial statements	Annual audit June 2012	1.0
Fakhroo	Faisal	Engagement Auditor	23-Sep-12	Accumulation of data and review of information for performance of substantive procedures revenue recognition procedures	Annual audit June 2012	1.0
Fakhroo	Faisal	Engagement Auditor	23-Sep-12	Accumulation of data and review of information for performance of general audit procedures [Company Law Check List]	Annual audit June 2012	0.5
Fakhroo	Faisal	Engagement Auditor	23-Sep-12	Accumulation of data and review of information for performance of test of controls for Treasury Initiation and Recording	Annual audit June 2012	0.5
Fakhroo	Faisal	Engagement Auditor	23-Sep-12	Accumulation of data and review of information for performance of fraud considerations	Annual audit June 2013	6.0
Qazi	Mustafa	Engagement Auditor	23-Sep-12	Meeting with associate Financial control for performance of substantive procedures - Quarterly review March 2012	Annual audit June 2012	1.0
Qazi	Mustafa	Engagement Auditor	23-Sep-12	Meeting with associate Financial control for performance of substantive procedures - Tax, Confirmations, Bank Recon	Annual audit June 2012	2.0
Qazi	Mustafa	Engagement Auditor	23-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Management fee receivable	Annual audit June 2012	2.5
Qazi	Mustafa	Engagement Auditor	23-Sep-12	Coordination and review of work steps in GAMX	ESOP SPV	9.0
Siddiqui	Fawaz	Manager	24-Sep-12	Execution of audit procedures over amounts and disclosures in the financial statements- ASCL 2004 audit	Annual audit June 2012	5.0
Alalawi	Mohamed	Senior Auditor	24-Sep-12	Update quarter disclosures and financial statements	ESOP SPV	4.0
AlHoon	Mahmood	Senior Auditor	24-Sep-12	Execution of audit procedures over amounts and disclosures in the financial statements - ASCL 2004	Annual audit June 2012	5.0
AlHoon	Mahmood	Senior Auditor	24-Sep-12	Execution of audit procedures over amounts and disclosures in the financial statements [Company Law Check List]	Annual audit June 2012	0.5
Fakhroo	Faisal	Engagement Auditor	24-Sep-12	Accumulation of data and review of information for performance of general audit procedures	Annual audit June 2012	3.0
Fakhroo	Faisal	Engagement Auditor	24-Sep-12	Accumulation of data and review of information for performance of general audit procedures [Company Law Check List]	Annual audit June 2012	0.5
Fakhroo	Faisal	Engagement Auditor	24-Sep-12	Accumulation of data and review of information for performance of test of controls for Treasury Initiation and Recording	Annual audit June 2012	6.0
Qazi	Mustafa	Engagement Auditor	24-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Quarterly review March 2012	Annual audit June 2012	1.5
Qazi	Mustafa	Engagement Auditor	24-Sep-12	Accumulation of data and review of information for performance of general audit procedures - Internal Audit Reports	Annual audit June 2012	0.5
Qazi	Mustafa	Engagement Auditor	24-Sep-12	Accumulation of data and review of information for performance of general audit procedures - Banking Law Checklist	Annual audit June 2012	1.0
Siddiqui	Fawaz	Manager	24-Sep-12	Review of substantive procedures in GAMX - receivables	Annual audit June 2012	4.0
Siddiqui	Fawaz	Manager	24-Sep-12	Review of substantive procedures in GAMX - expenses	Annual audit June 2012	4.0
Siddiqui	Fawaz	Manager	24-Sep-12	Review of Arcaipa March 2012 financial statements	ESOP SPV	5.0
Alalawi	Mohamed	Audit staff	25-Sep-12	Execution of audit procedures over amounts and disclosures in the financial statements- ASCL 2004 audit	ESOP SPV	4.0
Alalawi	Mohamed	Audit staff	25-Sep-12	Execution of audit procedures over amounts and disclosures in the financial statements- Trust 2004 audit	ESOP SPV	4.0

Last Name	First Name	Title	Date of Service	Description of Service	Engagement	Hours
Al-Hoori	Mahmood	Senior Auditor	25-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Valuation of Trade Payable	Annual audit June 2012	3.0
Al-Hoori	Mahmood	Senior Auditor	25-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Provision	Annual audit June 2012	1.0
Al-Hoori	Mahmood	Senior Auditor	25-Sep-12	Accumulation of data and review of information for performance of substantive procedures - General and Administration expense	Annual audit June 2012	3.0
Al-Hoori	Mahmood	Senior Auditor	25-Sep-12	Execution of audit procedures over amounts and disclosures in the financial statements - Trust 2004	ESOP SPV	2.0
Fakhroo	Faisal	Engagement Auditor	25-Sep-12	Accumulation of data and review of information for performance of test of controls for Treasury initiation and recording	Annual audit June 2012	1.0
Fakhroo	Faisal	Engagement Auditor	25-Sep-12	Accumulation of data and review of information for performance of test of controls for Management fee receivable	Annual audit June 2012	2.0
Qazi	Mustafa	Engagement Auditor	25-Sep-12	Meeting with associate Financial control for performance of substantive procedures - HC Module assessment	Annual audit June 2012	1.5
Qazi	Mustafa	Engagement Auditor	25-Sep-12	Meeting with associate Financial control for performance of substantive procedures - Tax confirmation responses	Annual audit June 2012	1.0
Qazi	Mustafa	Engagement Auditor	25-Sep-12	Meeting with associate Financial control for performance of substantive procedures - Investments (RM overview)	Annual audit June 2012	1.0
Qazi	Mustafa	Engagement Auditor	25-Sep-12	Accumulation of data and review of information for performance of general audit procedures - Banking Law Checklist	Annual audit June 2012	4.0
Qazi	Mustafa	Engagement Auditor	25-Sep-12	Accumulation of data and review of information for performance of general audit procedures - Review of underlying documentation	Annual audit June 2012	4.0
Salman	Muhammad	Audit staff	25-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Provisions	Annual audit June 2012	1.0
Salman	Muhammad	Audit staff	25-Sep-12	Accumulation of data and review of information for performance of substantive procedures - General and Administration expense	Annual audit June 2012	1.0
Siddiqui	Fawaz	Manager	25-Sep-12	Discussion with partners on Alcapita review report consultation	ESOP SPV	3.0
Alalawi	Mohamed	Audit staff	26-Sep-12	Execution of audit procedures over amounts and disclosures in the financial statements - Trust 2004 audit	ESOP SPV	1.0
Al-Hoori	Mahmood	Senior Auditor	26-Sep-12	Execution of audit procedures over amounts and disclosures in the financial statements - ESOP 1 2004	ESOP SPV	1.0
Al-Hoori	Mahmood	Senior Auditor	26-Sep-12	Execution of audit procedures over amounts and disclosures in the financial statements - ESOP 2 2004	ESOP SPV	4.0
Al-Hoori	Mahmood	Senior Auditor	26-Sep-12	Execution of audit procedures over amounts and disclosures in the financial statements - ASCL 2004	ESOP SPV	3.0
Al-Hoori	Mahmood	Senior Auditor	26-Sep-12	Execution of audit procedures over amounts and disclosures in the financial statements - Trust 2004	ESOP SPV	2.0
Fakhroo	Faisal	Engagement Auditor	26-Sep-12	Accumulation of data and review of information for performance of test of controls for Treasury initiation and recording - Clearing review points	Annual audit June 2012	2.0
Fakhroo	Faisal	Engagement Auditor	26-Sep-12	Accumulation of data and review of information for performance of test of controls for Brokerage Income - Clearing review points	Annual audit June 2012	0.5
Fakhroo	Faisal	Engagement Auditor	26-Sep-12	Accumulation of data and review of information for performance of test of controls for Brokerage Income - Investments	Annual audit June 2012	9.0
Fakhroo	Faisal	Engagement Auditor	26-Sep-12	Review of the initial documents received by IS Audit team from Alcapita	Annual audit June 2012	2.0
Qazi	Mustafa	Engagement Auditor	26-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Investments (RM overview)	Annual audit June 2012	1.0
Qazi	Mustafa	Engagement Auditor	26-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Reserves	Annual audit June 2012	2.0
Qazi	Mustafa	Engagement Auditor	26-Sep-12	Accumulation of data and review of information for performance of general audit procedures - HC Module	Annual audit June 2012	0.5
Qazi	Mustafa	Engagement Auditor	26-Sep-12	Meeting with Director Financial Control for performance of substantive procedures - Investments (Lusail deal and CBB file documents)	Annual audit June 2012	3.0
Qazi	Mustafa	Engagement Auditor	26-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Management fee receivable	Annual audit June 2012	4.0
Salman	Muhammad	Audit staff	26-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Review of underlying documentation	Annual audit June 2012	2.0
Salman	Muhammad	Audit staff	26-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Cost of sales	Annual audit June 2012	2.0
Salman	Muhammad	Audit staff	26-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Property plant and equipment	Annual audit June 2012	6.0
Siddiqui	Fawaz	Manager	26-Sep-12	Coordination for meeting with partners on Alcapita review report	ESOP SPV	2.0
Alalawi	Mohamed	Audit staff	27-Sep-12	Meetings, coordination and discussion with partners on Alcapita review report	ESOP SPV	2.0
Alalawi	Mohamed	Audit staff	27-Sep-12	Execution of audit procedures over amounts and disclosures in the financial statements- AESOP I & AESOP II for 2004	ESOP SPV	2.0
Alalawi	Mohamed	Audit staff	27-Sep-12	Execution of audit procedures over amounts and disclosures in the financial statements- Alcapita Stock Company Limited 2004	ESOP SPV	3.0
Alalawi	Mohamed	Audit staff	27-Sep-12	Execution of audit procedures over amounts and disclosures in the financial statements- Alcapita Employee Trust 2004	ESOP SPV	1.0
Al-Hoori	Mahmood	Senior Auditor	27-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Account payable cut-off	ESOP SPV	2.0
Al-Hoori	Mahmood	Senior Auditor	27-Sep-12	Execution of audit procedures over amounts and disclosures in the financial statements - ESOP 1 2004	ESOP SPV	2.0
Al-Hoori	Mahmood	Senior Auditor	27-Sep-12	Execution of audit procedures over amounts and disclosures in the financial statements - ASCL 2004	ESOP SPV	3.0
Al-Hoori	Mahmood	Senior Auditor	27-Sep-12	Execution of audit procedures over amounts and disclosures in the financial statements - Trust 2004	ESOP SPV	1.0
Fakhroo	Faisal	Engagement Auditor	27-Sep-12	Preparation of minutes of meeting held on 9 September with respect to Post interim event meeting	Annual audit June 2012	6.0
Fakhroo	Faisal	Engagement Auditor	27-Sep-12	Accumulation of data and review of information for performance of general audit procedures [CBB Check Lists]	Annual audit June 2012	9.0
Gupta	Imran	Senior Consultant	27-Sep-12	Discussions on the evidentials received, review of walkthrough document and evidences	Annual audit June 2012	4.0
Qazi	Mustafa	Engagement Auditor	27-Sep-12	Review of GMMX- substantive procedures	Annual audit June 2012	4.0
Qazi	Mustafa	Engagement Auditor	27-Sep-12	Accumulation of data and review of information for performance of general audit procedures - HC Module	Annual audit June 2012	1.0
Qazi	Mustafa	Engagement Auditor	27-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Investments	Annual audit June 2012	3.0
Qazi	Mustafa	Engagement Auditor	27-Sep-12	Accumulation of data and review of information for performance of substantive procedures - WCF Bank Confirmations	Annual audit June 2012	4.0
Salman	Muhammad	Audit staff	27-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Review of underlying documentation	Annual audit June 2012	2.0
Salman	Muhammad	Audit staff	27-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Cost of sales	Annual audit June 2012	5.0
Salman	Muhammad	Audit staff	27-Sep-12	Accumulation of data and review of information for performance of substantive procedures - General and Administration expense	Annual audit June 2012	1.0
Siddiqui	Fawaz	Manager	27-Sep-12	Review of substantive procedures in GMMX	Annual audit June 2012	3.0
Siddiqui	Fawaz	Manager	30-Sep-12	Work on the queries on Alcapita interim financial statements	Annual audit June 2012	6.0
Alalawi	Mohamed	Audit staff	30-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Account payable cut-off	Annual audit June 2012	2.0
Alalawi	Mohamed	Audit staff	30-Sep-12	Accumulation of data and review of information for performance of substantive procedures - Property plant and equipment	Annual audit June 2012	5.0
Rehan	Muhammad	Supervising Consultant	1-Oct-12	Study of Alcapita report (inhouse report provided by management) PODS	Annual audit June 2012	5.0
Rehan	Muhammad	Supervising Consultant	1-Oct-12	Study of Alcapita report (inhouse report provided by management) PODS	Annual audit June 2012	5.0

Time Detail by Professional Arranged Chronologically For The Period of 1 July 2012 Through 31 October 2012		Title		Date of Service	Description of Service	Engagement	Hours
Alalawi	Mohamed	Audit staff	2-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Account payable cut-off	Annual audit June 2012	2.0	
Alalawi	Mohamed	Audit staff	2-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Property plant and equipment	Annual audit June 2012	7.0	
Alhoori	Mahmood	Assistant manager	2-Oct-12	Preparation of minutes of meeting held on 9 September with respect to Post interim event meeting	Annual audit June 2012	2.0	
Alhoori	Mahmood	Assistant manager	2-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Valuation of Trade Payable	Annual audit June 2012	1.0	
Alhoori	Mahmood	Assistant manager	2-Oct-12	Update disclosures for March financial statements	Annual audit June 2012	2.0	
Alhoori	Mahmood	Assistant manager	2-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Property plant and equipment	Annual audit June 2012	2.0	
Alhoori	Mahmood	Assistant manager	2-Oct-12	Finalization and issuance of draft financial statements - MEV 1,2 MG 1,2	Investment SPV	2.0	
Alhoori	Mahmood	Assistant manager	2-Oct-12	Internal discussions and review of consolidation note on Arcapita Dec 2011 review report	Annual audit June 2012	7.0	
Alhoori	Mahmood	Assistant manager	2-Oct-12	Internal discussions and review of information for performance of substantive procedures - WCF Confirmations	Annual audit June 2012	1.5	
Alhoori	Mahmood	Assistant manager	2-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Management fee receivable	Annual audit June 2012	1.5	
Alhoori	Mahmood	Assistant manager	2-Oct-12	Accumulation of data and review of information for performance of substantive procedures - FX Working	Annual audit June 2012	3.0	
Alhoori	Mahmood	Assistant manager	2-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Investments	Annual audit June 2012	2.0	
Alhoori	Mahmood	Assistant manager	2-Oct-12	Accumulation of data and review of information for performance of substantive procedures - HC Module	Annual audit June 2012	4.0	
Alhoori	Mahmood	Assistant manager	2-Oct-12	Review of previous management valuations and queries raised by EY - FOODS	Annual audit June 2012	5.0	
Alhoori	Mahmood	Assistant manager	2-Oct-12	Study of Arcapita report (inhouse report provided by management) Tensar	Annual audit June 2012	2.0	
Alhoori	Mahmood	Assistant manager	2-Oct-12	Work on Arcapita fee application - interim for July and Aug 12	Annual audit June 2012	2.0	
Alhoori	Mahmood	Assistant manager	2-Oct-12	Review of substantive procedures in GMMx - expenses	Annual audit June 2012	1.0	
Alhoori	Mahmood	Assistant manager	3-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Property plant and equipment	Annual audit June 2012	9.0	
Alhoori	Mahmood	Assistant manager	3-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Property plant and equipment	Annual audit June 2012	3.0	
Alhoori	Mahmood	Assistant manager	3-Oct-12	Execution of audit procedures over amounts and disclosures in the financial statements - ARC Bahrain Acquisition	Investment SPV	6.0	
Alhoori	Mahmood	Assistant manager	3-Oct-12	Meeting with client for gathering feedback on draft documentation	Annual audit June 2012	5.0	
Alhoori	Mahmood	Assistant manager	3-Oct-12	Review of GMMx- substantive procedures	Annual audit June 2012	5.0	
Alhoori	Mahmood	Assistant manager	3-Oct-12	Accumulation of data and review of information for performance of substantive procedures - WCF Confirmations	Annual audit June 2012	1.0	
Alhoori	Mahmood	Assistant manager	3-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Bank Confirmations	Annual audit June 2012	0.5	
Alhoori	Mahmood	Assistant manager	3-Oct-12	Accumulation of data and review of information for performance of general audit procedures - Banking Law Checklist	Annual audit June 2012	4.5	
Alhoori	Mahmood	Assistant manager	3-Oct-12	Accumulation of data and review of information for performance of substantive procedures - HC Module	Annual audit June 2012	1.5	
Alhoori	Mahmood	Assistant manager	3-Oct-12	Meeting with Director Financial Control for performance of substantive procedures - Banking Law and HC Module	Annual audit June 2012	4.0	
Alhoori	Mahmood	Assistant manager	3-Oct-12	Study of Arcapita report (inhouse report provided by management) Tensar	Annual audit June 2012	5.0	
Alhoori	Mahmood	Assistant manager	3-Oct-12	Review of previous management valuations and queries raised by EY - Tensar	Investment SPV	8.0	
Alhoori	Mahmood	Assistant manager	3-Oct-12	Execution of audit procedures over amounts and disclosures in the financial statements - ABD Acquisitions II WILL	Annual audit June 2012	1.0	
Alhoori	Mahmood	Assistant manager	3-Oct-12	Coordination for fee application sign off	Annual audit June 2012	1.0	
Alhoori	Mahmood	Assistant manager	3-Oct-12	Discussion on Arcapita Dec 2011 consultation	Annual audit June 2012	2.0	
Alhoori	Mahmood	Assistant manager	3-Oct-12	Work on queries of PPD on Arcapita Dec 2011 consultation	Annual audit June 2012	1.0	
Alhoori	Mahmood	Assistant manager	4-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Property plant and equipment	Annual audit June 2012	3.0	
Alhoori	Mahmood	Assistant manager	4-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Property plant and equipment	Annual audit June 2012	2.0	
Alhoori	Mahmood	Assistant manager	4-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Account payable	Investment SPV	4.0	
Alhoori	Mahmood	Assistant manager	4-Oct-12	Execution of audit procedures over amounts and disclosures in the financial statements - ABD Acquisitions II WILL	Annual audit June 2012	2.0	
Alhoori	Mahmood	Assistant manager	4-Oct-12	Meeting with Director Financial Control for performance of substantive procedures - Banking Law and HC Module	Annual audit June 2012	5.0	
Alhoori	Mahmood	Assistant manager	4-Oct-12	Accumulation of data and review of information for performance of general audit procedures - Banking Law Checklist	Annual audit June 2012	2.0	
Alhoori	Mahmood	Assistant manager	4-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Coordination Work for PPE end Liabilities	Annual audit June 2012	1.5	
Alhoori	Mahmood	Assistant manager	4-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Coordination Work Legal	Annual audit June 2012	6.0	
Alhoori	Mahmood	Assistant manager	4-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Coordination Work Legal	Annual audit June 2012	3.0	
Alhoori	Mahmood	Assistant manager	4-Oct-12	Study of Arcapita report (inhouse report provided by management) CEPL	Investment SPV	3.0	
Alhoori	Mahmood	Assistant manager	4-Oct-12	Review of previous management valuations and disclosures in the financial statements - ABD Acquisitions II WILL	Annual audit June 2012	1.0	
Alhoori	Mahmood	Assistant manager	4-Oct-12	Execution of audit procedures over amounts and disclosures in the financial statements - review of underlying documentation (Administrative and other expenses)	Annual audit June 2012	1.0	
Alhoori	Mahmood	Assistant manager	4-Oct-12	Accumulation of data and review of information for performance of substantive procedures - General and Administration expense	Annual audit June 2012	2.0	
Alhoori	Mahmood	Assistant manager	4-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Cost of sales	Annual audit June 2012	1.0	
Alhoori	Mahmood	Assistant manager	4-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Provisions	Annual audit June 2012	2.0	
Alhoori	Mahmood	Assistant manager	4-Oct-12	Review of Arcapita March quarter financials after changes	Annual audit June 2012	4.0	
Alhoori	Mahmood	Assistant manager	4-Oct-12	Review of substantive procedures in GMMx	Annual audit June 2012	3.0	
Alhoori	Mahmood	Assistant manager	7-Oct-12	Study of Arcapita report (inhouse report provided by management) Bahrain Bay II	Annual audit June 2012	6.0	
Alhoori	Mahmood	Assistant manager	7-Oct-12	Study of Arcapita report (inhouse report provided by management) CEE Residential	Annual audit June 2012	1.0	
Alhoori	Mahmood	Assistant manager	7-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Account payable (unrecorded liabilities)	Investment SPV	1.0	
Alhoori	Mahmood	Assistant manager	7-Oct-12	Execution of audit procedures over amounts and disclosures in the financial statements - ABD Acquisitions II WILL	Annual audit June 2012	1.0	
Alhoori	Mahmood	Assistant manager	7-Oct-12	Accumulation of data and review of information for performance of substantive procedures - General and Administration expense	Annual audit June 2012	1.0	
Alhoori	Mahmood	Assistant manager	7-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Cost of sales	Annual audit June 2012	1.0	
Alhoori	Mahmood	Assistant manager	7-Oct-12	Accumulation of data and review of information for performance of substantive procedures - review of underlying documentation (Administrative and other expenses)	Investment SPV	1.0	
Alhoori	Mahmood	Assistant manager	7-Oct-12	Execution of audit procedures over amounts and disclosures in the financial statements - ARC Bahrain Acquisition	Investment SPV	1.0	

Last Name	First Name	Title	Date of Service	Description of Service	Engagement	Hours
Al-Hoon	Mahmood	Assistant manager	7-Oct-12	Review Gamx and clear outstanding issues and review notes	Annual audit June 2012	3.0
Awachi	Salman	Consultant	7-Oct-12	Discussions with client and requesting further requirements	Annual audit June 2012	4.0
Ibrahīm	Imilaz	Senior Director	7-Oct-12	Review of GAMX - substantive procedures	Annual audit June 2012	4.0
Rehan	Muhammad	Supervising Consultant	7-Oct-12	Study of Arcapita report (inhouse report provided by management) AIGC (Polygel and Idhasoft)	Annual audit June 2012	9.0
Salman	Muhammad	Engagement Auditor	7-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Cost of sales	Annual audit June 2012	3.0
Salman	Muhammad	Engagement Auditor	7-Oct-12	Execution of audit procedures over amounts and disclosures in the financial statements - I.W.L.L	Annual audit June 2012	3.0
Zulakhir	Muhammad	Engagement Auditor	7-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Investments valuation review	Investment SPV	1.0
Salman	Muhammad	Engagement Auditor	7-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Investments valuation review	Annual audit June 2012	9.0
Abid	Hamza	Supervising Consultant	7-Oct-12	Review of previous management valuations and queries raised by EY CEE Residential	Annual audit June 2012	4.0
Abid	Hamza	Supervising Consultant	8-Oct-12	Study of Arcapita report (inhouse report provided by management) Japan Residential Yielding I	Annual audit June 2012	4.0
Alalawi	Mohamed	Audit staff	8-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Account payable (unrecorded liabilities)	Annual audit June 2012	1.0
Alalawi	Mohamed	Audit staff	8-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Property plant and equipment (depreciation)	Annual audit June 2012	5.0
Alalawi	Mohamed	Audit staff	8-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Property plant and equipment (additions)	Annual audit June 2012	2.0
Al-Hoon	Muhammad	Assistant manager	8-Oct-12	Review Gamx and clear outstanding issues and review notes	Annual audit June 2012	4.0
Al-Hoon	Muhammad	Assistant manager	8-Oct-12	Preparation of the management letter	Annual audit June 2012	4.0
Awachi	Salman	Consultant	8-Oct-12	Update of IT General Controls walkthrough and test of controls document	Annual audit June 2012	3.0
Ibrahīm	Imilaz	Senior Director	8-Oct-12	Review of GAMX - substantive procedures	Annual audit June 2012	5.0
Ozai	Mustafa	Senior Auditor	8-Oct-12	Accumulation of data and review of information for performance of substantive procedures - WCF alternate procedures	Annual audit June 2012	2.0
Ozai	Mustafa	Senior Auditor	8-Oct-12	Accumulation of data and review of information for performance of substantive procedures - WCF confirmations	Annual audit June 2012	1.0
Rehan	Muhammad	Supervising Consultant	8-Oct-12	Study of Arcapita report (inhouse report provided by management) AIGC (Polygel and Idhasoft)	Annual audit June 2012	6.0
Salman	Muhammad	Engagement Auditor	8-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Cost of sales	Annual audit June 2012	3.0
Salman	Muhammad	Engagement Auditor	8-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Provisions	Annual audit June 2012	1.0
Salman	Muhammad	Engagement Auditor	8-Oct-12	Execution of audit procedures over amounts and disclosures in the financial statements - ABD Acquisitions I.W.L.L	Annual audit June 2012	1.0
Salman	Muhammad	Engagement Auditor	8-Oct-12	Accumulation of data and review of information for performance of substantive procedures - General and Administration expense	Annual audit June 2012	9.0
Salman	Muhammad	Engagement Auditor	8-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Investments valuation review	Annual audit June 2012	3.0
Zulakhir	Muhammad	Senior Manager	8-Oct-12	Review of previous management valuations and queries raised by EY - Japan Residential Yielding I	Annual audit June 2012	6.0
Abid	Hamza	Supervising Consultant	8-Oct-12	Study of Arcapita report (inhouse report provided by management) US Senior Living Yielding IV	Investment SPV	2.0
Abid	Hamza	Supervising Consultant	8-Oct-12	Preparation of the management letter	Annual audit June 2012	2.0
Al-Hoon	Muhammad	Assistant manager	8-Oct-12	Review of GAMX - substantive procedures	Annual audit June 2012	2.0
Al-Hoon	Muhammad	Assistant manager	8-Oct-12	Follow up on ITGC and IT test of controls	Annual audit June 2012	1.0
Al-Hoon	Muhammad	Assistant manager	8-Oct-12	Review Gamx and clear outstanding issues and review notes	Annual audit June 2012	2.0
Al-Hoon	Muhammad	Assistant manager	8-Oct-12	Execution of audit procedures over amounts and disclosures in the financial statements - ASCL 2004	Annual audit June 2012	1.0
Al-Hoon	Muhammad	Assistant manager	8-Oct-12	Discussion and work update on Arcapita annual audit	ESOP SPV	1.0
Al-Jowder	Essa	Partner	8-Oct-12	Update of IT General Controls walkthrough and test of controls document	Annual audit June 2012	1.0
Awachi	Salman	Consultant	8-Oct-12	Discussion and work update on Arcapita annual audit	Annual audit June 2012	5.0
Ibrahīm	Imilaz	Senior Director	8-Oct-12	Accumulation of data and review of information for performance of substantive procedures - WCF alternate procedures	Annual audit June 2012	4.0
Ozai	Mustafa	Senior Auditor	8-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Bank Reconciliations	Annual audit June 2012	5.0
Ozai	Mustafa	Senior Auditor	8-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Right Issue of Shares	Annual audit June 2012	1.0
Ozai	Mustafa	Senior Auditor	8-Oct-12	Internal Discussion on Management Letter points	Annual audit June 2012	0.5
Ozai	Mustafa	Senior Auditor	8-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Coordination Work for PGAP Items Os	Annual audit June 2012	1.0
Ozai	Mustafa	Senior Auditor	8-Oct-12	Accumulation of data and review of information for performance of general audit procedures - HC Module and Banking Law	Annual audit June 2012	0.5
Rehan	Muhammad	Supervising Consultant	8-Oct-12	Review of GAMX - substantive procedures	Annual audit June 2012	3.0
Salman	Muhammad	Engagement Auditor	8-Oct-12	Execution of audit procedures over amounts and disclosures in the financial statements - ABD Acquisitions I.W.L.L	Investment SPV	8.0
Salman	Muhammad	Engagement Auditor	8-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Investments valuation review	Annual audit June 2012	1.0
Salman	Muhammad	Engagement Auditor	8-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Provisions	Annual audit June 2012	9.0
Zulakhir	Muhammad	Senior Manager	10-Oct-12	Review of previous management valuations and queries raised by EY - US Senior Living Yielding IV	Annual audit June 2012	4.0
Abid	Hamza	Supervising Consultant	10-Oct-12	Study of Arcapita report (inhouse report provided by management) US Residential Development II	Annual audit June 2012	4.0
Abid	Hamza	Supervising Consultant	10-Oct-12	Review of audit procedures in Arcapita GAMX file	Annual audit June 2012	1.0
Al-Jowder	Essa	Partner	10-Oct-12	Update of IT General Controls walkthrough and test of controls document	Annual audit June 2012	5.0
Awachi	Salman	Consultant	10-Oct-12	Review of GAMX - substantive procedures	Annual audit June 2012	2.0
Ibrahīm	Imilaz	Senior Director	10-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Right Issue of Shares	Annual audit June 2012	2.0
Ozai	Mustafa	Senior Auditor	10-Oct-12	Follow up discussion with Director Financial Control for performance of substantive procedures - Banking Law and HC Module	Annual audit June 2012	1.5
Ozai	Mustafa	Senior Auditor	10-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Coordination work Legal	Annual audit June 2012	1.0
Ozai	Mustafa	Senior Auditor	10-Oct-12	Accumulation of data and review of information for performance of substantive procedures - WCF alternate procedures	Annual audit June 2012	1.0
Ozai	Mustafa	Senior Auditor	10-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Investments valuation review	Annual audit June 2012	8.0
Zulakhir	Muhammad	Senior Manager	11-Oct-12	Review of previous management valuations and queries raised by EY - US Residential Development II	Annual audit June 2012	2.0
Abid	Hamza	Supervising Consultant	11-Oct-12	Analysis and discussion of valuation of Bahrain Bay II (High level understanding of financial models, assumptions & financial statements)	Annual audit June 2012	7.0

Last Name	First Name	Title	Date of Service	Description of Service	Engagement	Hours
Alhoori	Mahmood	Assistant manager	11-Oct-12	Work on application fee September	Annual audit June 2012	1.0
Alhoori	Mahmood	Assistant manager	11-Oct-12	Accumulation of data and review of information for performance of substantive procedures - General and Administration expense	Annual audit June 2012	1.0
Alhoori	Mahmood	Assistant manager	11-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Cost of sales	Annual audit June 2012	1.0
Alhoori	Mahmood	Assistant manager	11-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Provision of underlying documentation	Annual audit June 2012	1.0
Alhoori	Mahmood	Assistant manager	11-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Provision	Annual audit June 2012	1.0
Alhoori	Mahmood	Assistant manager	11-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Account payable	Annual audit June 2012	1.0
Alhoori	Mahmood	Assistant manager	11-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Property plant and equipment	Annual audit June 2012	1.0
Al-Jowder	Essa	Partner	11-Oct-12	Discussion and work update on Acapalia annual audit	Annual audit June 2012	1.0
Ibrahim	Imilaz	Senior Director	11-Oct-12	Review of GAMX - substantive procedures	Annual audit June 2012	1.0
Abid	Hamza	Supervising Consultant	14-Oct-12	Documentation of queries on Bahrain Bay II	Annual audit June 2012	3.0
Abid	Hamza	Supervising Consultant	14-Oct-12	Internal discussion to finalize queries on Bahrain Bay II	Annual audit June 2012	3.0
Alhoori	Mahmood	Assistant manager	14-Oct-12	Finalization of December quarter	Annual audit June 2012	3.0
Awachi	Salman	Consultant	14-Oct-12	Meetings to perform Application Controls	Annual audit June 2012	6.0
Gupta	Pankaj	Senior Director	14-Oct-12	Planning memorandum, discussions with clients, kick off meetings	Annual audit June 2012	5.0
Ibrahim	Imilaz	Senior Director	14-Oct-12	Review of GAMX - substantive procedures	Annual audit June 2012	6.0
Salam	Omer	Supervising Consultant	14-Oct-12	Review of previous management valuations and queries raised by management/ Lusaal	Annual audit June 2012	6.0
Abid	Hamza	Supervising Consultant	15-Oct-12	Analysis and discussion of valuation of CEE Residential (High level understanding of financial models, assumptions & financial statements)	Annual audit June 2012	1.0
Alhoori	Mahmood	Assistant manager	15-Oct-12	Execution of audit procedures over amounts and disclosures in the financial statements - ABD Acquisitions II WLL	Annual audit June 2012	2.0
Alhoori	Mahmood	Assistant manager	15-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Account payable	Annual audit June 2012	2.0
Alhoori	Mahmood	Assistant manager	15-Oct-12	Meeting with team members to discuss issues around audit and hand over outstanding areas	Annual audit June 2012	2.0
Awachi	Salman	Consultant	15-Oct-12	Meetings to perform Application Controls	Annual audit June 2012	9.0
Fakhroo	Faisal	Senior Auditor	15-Oct-12	Final review of Quarter 2 Financial Statements	Annual audit June 2012	7.0
Fakhroo	Faisal	Senior Auditor	15-Oct-12	Internal meeting session on continuing issues with the progress of audit	Annual audit June 2012	2.0
Ibrahim	Imilaz	Senior Director	15-Oct-12	Review of GAMX - substantive procedures	Annual audit June 2012	6.0
Qazi	Mustafa	Senior Auditor	15-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Coordination work for Legal matters	Annual audit June 2012	2.0
Qazi	Mustafa	Senior Auditor	15-Oct-12	Internal meeting session on continuing issues with the progress of audit	Annual audit June 2012	0.5
Qazi	Mustafa	Senior Auditor	15-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Management fee receivable	Annual audit June 2012	0.5
Qazi	Mustafa	Senior Auditor	15-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Right Issue of Shares	Annual audit June 2012	0.5
Salam	Omer	Supervising Consultant	15-Oct-12	Study of Acapalia report (inhouse report provided by management) AEY 1	Annual audit June 2012	2.0
Salam	Muhammad	Engagement Auditor	15-Oct-12	Review of previous management valuations and queries raised by EY - AEY 1	Annual audit June 2012	3.0
Salam	Muhammad	Engagement Auditor	15-Oct-12	Execution of audit procedures over amounts and disclosures in the financial statements - ABD Acquisitions I WLL	Annual audit June 2012	4.0
Salam	Muhammad	Engagement Auditor	15-Oct-12	Accumulation of data and review of information for performance of substantive procedures - General and Administration expense	Annual audit June 2012	2.0
Salam	Muhammad	Engagement Auditor	15-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Provisions	Annual audit June 2012	2.0
Abid	Hamza	Supervising Consultant	16-Oct-12	Documentation of queries on CEE Residential	Annual audit June 2012	1.0
Abid	Hamza	Supervising Consultant	16-Oct-12	Internal discussion to finalize queries on CEE Residential	Annual audit June 2012	6.0
Alhoori	Mahmood	Assistant manager	16-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Account payable	Annual audit June 2012	3.0
Alhoori	Mahmood	Assistant manager	16-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Coordination work for Legal matters	Annual audit June 2012	1.0
Alhoori	Mahmood	Assistant manager	16-Oct-12	Accumulation of data and review of information for performance of general audit procedures - Banking Law	Annual audit June 2012	2.0
Alhoori	Mahmood	Assistant manager	16-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Management fee receivable	Annual audit June 2012	1.0
Alhoori	Mahmood	Assistant manager	16-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Right Issue of Shares	Annual audit June 2012	0.5
Alhoori	Mahmood	Assistant manager	16-Oct-12	Review Gamx and clear outstanding issues and review notes	Annual audit June 2012	0.5
Alhoori	Mahmood	Assistant manager	16-Oct-12	Finalization of December quarter	Annual audit June 2012	2.0
Awachi	Salman	Consultant	16-Oct-12	Documentation of Application Controls	Annual audit June 2012	2.0
Fakhroo	Faisal	Senior Auditor	16-Oct-12	Internal meeting session on continuing issues with the progress of audit	Annual audit June 2012	5.0
Fakhroo	Faisal	Senior Auditor	16-Oct-12	Accumulation of data and review of information for performance of general audit procedures (IFRS Checklist)	Annual audit June 2012	0.5
Fakhroo	Faisal	Senior Auditor	16-Oct-12	Coordination work for various substantive procedures	Annual audit June 2012	0.5
Fakhroo	Faisal	Senior Auditor	16-Oct-12	Accumulation of data and review of information for performance of substantive procedures Accounts Receivables	Annual audit June 2012	5.0
Ibrahim	Imilaz	Senior Director	16-Oct-12	Review of ABD Acquisitions II WLL	Annual audit June 2012	1.0
Qazi	Mustafa	Senior Auditor	16-Oct-12	Accumulation of data and review of information for performance of substantive procedures	Annual audit June 2012	2.0
Qazi	Mustafa	Senior Auditor	16-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Management fee receivable	Annual audit June 2012	2.0
Qazi	Mustafa	Senior Auditor	16-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Right Issue of Shares	Annual audit June 2012	1.0
Qazi	Mustafa	Senior Auditor	16-Oct-12	Follow up discussion with Director Financial Control for performance of substantive procedures - Legal Confirmation	Annual audit June 2012	2.5
Qazi	Mustafa	Senior Auditor	16-Oct-12	Meeting with Associate Investor Information Management for performance of substantive procedures - Banking Law procedures	Annual audit June 2012	2.0
Qazi	Mustafa	Senior Auditor	16-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Right Issue of Shares	Annual audit June 2012	0.5
Qazi	Mustafa	Senior Auditor	16-Oct-12	Study of Acapalia report (inhouse report provided by management) J Jil	Annual audit June 2012	1.0
Rehan	Muhammad	Supervising Consultant	16-Oct-12	Review of previous management valuations and queries raised by EY - J Jil	Annual audit June 2012	6.0
Rehan	Muhammad	Supervising Consultant	16-Oct-12	Study of Acapalia report (inhouse report provided by management) AEID II	Annual audit June 2012	3.0
Salman	Omer	Supervising Consultant	16-Oct-12	Review of previous management valuations and queries raised by EY - AEID II	Annual audit June 2012	5.0
Salman	Muhammad	Engagement Auditor	16-Oct-12	Accumulation of data and review of information for performance of substantive procedures - review of underlying documentation (Administrative and other expenses)	Annual audit June 2012	4.5
Salman	Muhammad	Engagement Auditor	16-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Cost of sales	Annual audit June 2012	2.0

Time Detail by Professional Arranged Chronologically For The Period of 1 July 2012 Through 31 October 2012

Last Name	First Name	Title	Date of Service	Description of Service	Engagement	Hours
Salman	Muhammad	Engagement Auditor	16-Oct-12	Accumulation of data and review of information for performance of substantive procedures - General and Administration expense	Annual audit June 2012	2.0
Salman	Muhammad	Engagement Auditor	16-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Provisions	Annual audit June 2012	0.5
Abid	Hamza	Supervising Consultant	17-Oct-12	Analysis and discussion of valuation of Japan Residential Yielding I (High level understanding of financial models, assumptions & financial statements)	Annual audit June 2012	8.0
Al-Hoori	Hamza	Supervising Consultant	17-Oct-12	Documentation of queries on Japan Residential Yielding I	Annual audit June 2012	1.0
Al-Hoori	Muhammad	Assistant manager	17-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Management fee receivable	Annual audit June 2012	0.5
Al-Hoori	Muhammad	Assistant manager	17-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Right Issue of Shares	Annual audit June 2012	1.5
Al-Hoori	Muhammad	Assistant manager	17-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Legal Confirmation	Annual audit June 2012	2.0
Al-Hoori	Muhammad	Assistant manager	17-Oct-12	Accumulation of data and review of information for performance of substantive procedures - WCF alternate procedures	Annual audit June 2012	0.5
Al-Hoori	Muhammad	Assistant manager	17-Oct-12	Execution of audit procedures over amounts and disclosures in the financial statements - ABD Acquisitions II WLL	Annual audit June 2012	1.0
Al-Hoori	Muhammad	Assistant manager	17-Oct-12	Accumulation of data and review of information for performance of substantive procedures - ABD Acquisitions II WLL	Investment SPV	2.0
Al-Hoori	Muhammad	Assistant manager	17-Oct-12	Accumulation of data and review of information for performance of substantive procedures - General and Administration expense	Annual audit June 2012	0.5
Al-Hoori	Muhammad	Assistant manager	17-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Cost of sales	Annual audit June 2012	0.5
Al-Hoori	Muhammad	Assistant manager	17-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Review of underlying documentation	Annual audit June 2012	2.0
Al-Hoori	Muhammad	Assistant manager	17-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Overall analytical review	Annual audit June 2012	0.5
Al-Hoori	Muhammad	Assistant manager	17-Oct-12	Documentation of Application Controls	Annual audit June 2012	5.0
Fakhroo	Faisal	Senior Auditor	17-Oct-12	Accumulation of data and review of information for performance of substantive procedures for deal expenses & AHO	Annual audit June 2012	0.5
Fakhroo	Faisal	Senior Auditor	17-Oct-12	Preparation of entity level controls template / GMMs documentation of deficiencies	Annual audit June 2012	3.0
Fakhroo	Faisal	Senior Auditor	17-Oct-12	Preparation of fraud considerations / GMMs documentation of fraud considerations	Annual audit June 2012	4.0
Fakhroo	Faisal	Senior Auditor	17-Oct-12	Coordination work for various substantive procedures	Annual audit June 2012	0.5
Fakhroo	Faisal	Senior Auditor	17-Oct-12	Accumulation of data and review of information for tax position	Annual audit June 2012	2.0
Ibrahim	Imtiaz	Senior Director	17-Oct-12	Review of Arcapita consultation note	Annual audit June 2012	0.5
Qazi	Mustafa	Senior Auditor	17-Oct-12	Meeting with Associate Investor Information Management for performance of substantive procedures - Right Issue of Shares	Annual audit June 2012	1.0
Qazi	Mustafa	Senior Auditor	17-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Legal Confirmation	Annual audit June 2012	0.5
Qazi	Mustafa	Senior Auditor	17-Oct-12	Accumulation of data and review of information for performance of substantive procedures - WCF alternate procedures	Annual audit June 2012	1.0
Qazi	Mustafa	Senior Auditor	17-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Bank Confirmation	Annual audit June 2012	0.5
Rehan	Muhammad	Supervising Consultant	17-Oct-12	Analysis and discussion of valuation of PODS (High level understanding of financial models, assumptions & financial statements)	Annual audit June 2012	9.0
Salman	Omer	Supervising Consultant	17-Oct-12	Study of Arcapita report (inhouse report provided by management) Riffa Views	Annual audit June 2012	4.0
Salman	Omer	Supervising Consultant	17-Oct-12	Review of previous management valuations and queries raised by EY - Riffa Views	Annual audit June 2012	5.0
Salman	Muhammad	Engagement Auditor	17-Oct-12	Accumulation of data and review of information for performance of substantive procedures - review of underlying documentation (Administrative and other expenses)	Annual audit June 2012	4.0
Salman	Muhammad	Engagement Auditor	17-Oct-12	Accumulation of data and review of information for performance of substantive procedures - General and Administration expense	Annual audit June 2012	2.0
Salman	Muhammad	Engagement Auditor	17-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Cost of sales	Annual audit June 2012	3.0
Abid	Hamza	Supervising Consultant	18-Oct-12	Documentation of queries on Japan Residential Yielding I	Annual audit June 2012	5.0
Al-Hoori	Hamza	Supervising Consultant	18-Oct-12	Internal discussion to finalize queries on Japan Residential Yielding I	Annual audit June 2012	4.0
Al-Hoori	Muhammad	Assistant manager	18-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Review of underlying documentation	Annual audit June 2012	3.0
Al-Hoori	Muhammad	Assistant manager	18-Oct-12	Accumulation of data and review of information for performance of substantive procedures - General and Administration expense	Annual audit June 2012	0.5
Al-Hoori	Muhammad	Assistant manager	18-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Cost of sales	Annual audit June 2012	0.5
Al-Hoori	Muhammad	Assistant manager	18-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Overall analytical review	Annual audit June 2012	2.0
Fakhroo	Faisal	Senior Auditor	18-Oct-12	Internal meeting session on continuing issues with the progress of audit (relating to hand over from Mustafa)	Annual audit June 2012	1.5
Fakhroo	Faisal	Senior Auditor	18-Oct-12	Preparation and review of lawyer confirmations	Annual audit June 2012	1.5
Fakhroo	Faisal	Senior Auditor	18-Oct-12	Coordination work for various substantive procedures	Annual audit June 2012	0.5
Fakhroo	Faisal	Senior Auditor	18-Oct-12	Accumulation of data and review of information for tax position	Annual audit June 2012	0.5
Rehan	Muhammad	Supervising Consultant	18-Oct-12	Documentation of queries on PODS	Annual audit June 2012	7.0
Salman	Omer	Supervising Consultant	18-Oct-12	Internal discussion to finalize queries on Lusal I (High level understanding of financial models, assumptions & financial statements)	Annual audit June 2012	2.0
Salman	Omer	Supervising Consultant	18-Oct-12	Documentation of queries on Lusal I	Annual audit June 2012	6.0
Salman	Muhammad	Engagement Auditor	18-Oct-12	Accumulation of data and review of information for performance of substantive procedures - review of underlying documentation (Administrative and other expenses)	Annual audit June 2012	3.0
Abid	Hamza	Supervising Consultant	21-Oct-12	Analysis and discussion of valuation of Arcapita US Senior Living Yielding IV (High level understanding of financial models, assumptions & financial statements)	Annual audit June 2012	9.0
Al-Hoori	Muhammad	Assistant manager	21-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Legal Confirmation	Annual audit June 2012	1.0
Al-Hoori	Muhammad	Assistant manager	21-Oct-12	Review Gmm and clear outstanding issues and review notes	Annual audit June 2012	1.0
Al-Hoori	Muhammad	Assistant manager	21-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Provision	Annual audit June 2012	3.0
Awachi	Saiman	Consultant	21-Oct-12	Documentation of Application Controls	Annual audit June 2012	2.0
Fakhroo	Faisal	Senior Auditor	21-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Yield Receivable	Annual audit June 2012	2.0
Fakhroo	Faisal	Senior Auditor	21-Oct-12	Accumulation of data and review of lawyer confirmations	Annual audit June 2012	2.5
Fakhroo	Faisal	Senior Auditor	21-Oct-12	Coordination work for various substantive procedures	Annual audit June 2012	1.5
Ibrahim	Imtiaz	Senior Director	21-Oct-12	Accumulation of data and review of information for tax position	Annual audit June 2012	1.0
Rehan	Muhammad	Supervising Consultant	21-Oct-12	Internal discussions and review of consultation note on Arcapita Dec 2011 review report	Annual audit June 2012	9.0
Rehan	Muhammad	Supervising Consultant	21-Oct-12	Analysis and discussion of valuation of Tensar (High level understanding of financial models, assumptions & financial statements)	Annual audit June 2012	6.0
Salman	Omer	Supervising Consultant	21-Oct-12	Documentation of queries on Tensar	Annual audit June 2012	3.0
Salman	Omer	Supervising Consultant	21-Oct-12	Internal discussion to finalize queries on Lusal I	Annual audit June 2012	2.0
Abid	Hamza	Supervising Consultant	22-Oct-12	Documentation of queries on Arcapita US Senior Living Yielding IV	Annual audit June 2012	6.0

Time Detail by Professional Arranged Chronologically For The Period of 1 July 2012 Through 31 October 2012				Description of Service		Engagement	Hours
Last Name	First Name	Title	Date of Service	Description of Service		Engagement	Hours
Abid	Hamza	Supervising Consultant	22-Oct-12	Internal discussion to finalize queries on US Senior Living Yielding IV		Annual audit June 2012	3.0
Al-Hoori	Mahmood	Assistant manager	22-Oct-12	Execution of audit procedures over amounts and disclosures in the financial statements - ABD Acquisitions I/WLL		Investment SPV	3.0
Al-Hoori	Mahmood	Assistant manager	22-Oct-12	Issuance of December quarter deliverables		Annual audit June 2012	2.0
Awachi	Salman	Consultant	22-Oct-12	Update of entire documentation and confirmation with client		Annual audit June 2012	2.0
Fakhroo	Faisal	Senior Auditor	22-Oct-12	Accumulation of data and review information for performance of substantive procedures Yield Receivable		Annual audit June 2012	5.0
Fakhroo	Faisal	Senior Auditor	22-Oct-12	Coordination work for various substantive procedures		Annual audit June 2012	2.0
Fakhroo	Faisal	Senior Auditor	22-Oct-12	Preparation and review of lawyer confirmations		Annual audit June 2012	1.0
Ibrahim	Imtiaz	Senior Director	22-Oct-12	Internal discussions and review of consultation note on Alcapella Dec 2011 review report		Annual audit June 2012	5.0
Rehan	Muhammad	Supervising Consultant	22-Oct-12	Internal discussion to finalize queries on Tensar		Annual audit June 2012	2.0
Rehan	Muhammad	Supervising Consultant	22-Oct-12	Analysis and discussion of valuation of AIGC - Polygel & Ihtasoft (High level understanding of financial models, assumptions & financial statements)		Annual audit June 2012	7.0
Salam	Omer	Supervising Consultant	22-Oct-12	Documentation of queries on AEIY 1		Annual audit June 2012	4.0
Salam	Omer	Supervising Consultant	22-Oct-12	Internal discussion to finalize queries on AEIY 1		Annual audit June 2012	4.0
Awachi	Salman	Consultant	23-Oct-12	Update of entire documentation and confirmation with client		Annual audit June 2012	2.0
Fakhroo	Faisal	Senior Auditor	23-Oct-12	Coordination work for various substantive procedures		Annual audit June 2012	4.0
Fakhroo	Faisal	Senior Auditor	23-Oct-12	Accumulation of data and review information for performance of substantive procedures Accounts Receivables		Annual audit June 2012	1.5
Fakhroo	Faisal	Senior Auditor	23-Oct-12	Accumulation of data and review information for performance of substantive procedures Foreign Exchange Gains / Loss		Annual audit June 2012	3.0
Fakhroo	Faisal	Senior Auditor	23-Oct-12	Meeting with the Joseph for performance of substantive procedures Foreign Exchange Gains / Loss		Annual audit June 2012	3.5
Ibrahim	Imtiaz	Senior Director	23-Oct-12	Discussion on ABD Acquisitions I/WLL		Annual audit June 2012	0.5
Rehan	Muhammad	Supervising Consultant	23-Oct-12	Analysis and discussion of valuation report on AIGC - Polygel & Ihtasoft (High level understanding of financial models, assumptions & financial statements)		Investment SPV	2.0
Rehan	Muhammad	Supervising Consultant	23-Oct-12	Documentation of queries on AIGC (Polygel & Ihtasoft)		Annual audit June 2012	4.0
Salam	Omer	Supervising Consultant	23-Oct-12	Analysis and discussion of valuation report on AIED II (High level understanding of financial models, assumptions & financial statements)		Annual audit June 2012	5.0
Al-Hoori	Mahmood	Assistant manager	24-Oct-12	Preparing a consolidated list of pending issues		Annual audit June 2012	1.0
Al-Hoori	Mahmood	Assistant manager	24-Oct-12	Review Gamx and clear outstanding issues and review notes		Annual audit June 2012	5.0
Al-Hoori	Mahmood	Assistant manager	24-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Property plant and equipment		Annual audit June 2012	2.0
Awachi	Salman	Consultant	24-Oct-12	Update of entire documentation and confirmation with client		Annual audit June 2012	1.0
Fakhroo	Faisal	Senior Auditor	24-Oct-12	Internal meeting session on continuing issues with the progress of audit		Annual audit June 2012	4.0
Fakhroo	Faisal	Senior Auditor	24-Oct-12	Accumulation of data and review information for performance of substantive procedures Cut Off A/R		Annual audit June 2012	1.5
Fakhroo	Faisal	Senior Auditor	24-Oct-12	Accumulation of data and review of information for performance of substantive procedures		Annual audit June 2012	1.2
Fakhroo	Faisal	Senior Auditor	24-Oct-12	Accumulation of data and review for lawyer completeness test		Annual audit June 2012	0.5
Ibrahim	Imtiaz	Senior Director	24-Oct-12	Coordination work for various substantive procedures		Annual audit June 2012	2.0
Rehan	Muhammad	Supervising Consultant	24-Oct-12	Review of GAMx - substantive procedures		Annual audit June 2012	3.0
Rehan	Muhammad	Supervising Consultant	24-Oct-12	Internal discussion to finalize queries on AIGC (Polygel & Ihtasoft)		Annual audit June 2012	6.0
Salam	Omer	Supervising Consultant	24-Oct-12	Analysis and discussion of valuation report on J Jili (High level understanding of financial models, assumptions & financial statements)		Annual audit June 2012	6.0
Salam	Omer	Supervising Consultant	24-Oct-12	Documentation of queries on AEIY 1		Annual audit June 2012	3.0
Al-Hoori	Mahmood	Assistant manager	25-Oct-12	Internal discussion to finalize queries on AEIY 1		Annual audit June 2012	5.0
Al-Hoori	Mahmood	Assistant manager	25-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Update working papers based on updated GL		Annual audit June 2012	2.0
Awachi	Salman	Consultant	25-Oct-12	Update of entire documentation and confirmation with client		Annual audit June 2012	2.0
Ibrahim	Imtiaz	Senior Director	25-Oct-12	Review of GAMx - substantive procedures		Annual audit June 2012	3.0
Rehan	Muhammad	Supervising Consultant	25-Oct-12	Documentation of queries on J Jili		Annual audit June 2012	5.0
Rehan	Muhammad	Supervising Consultant	25-Oct-12	Internal discussion to finalize queries on J Jili		Annual audit June 2012	4.0
Salam	Omer	Supervising Consultant	25-Oct-12	Analysis and discussion of valuation report on Head Quarters (High level understanding of financial models, assumptions & financial statements)		Annual audit June 2012	4.0
Salam	Omer	Supervising Consultant	25-Oct-12	Documentation of queries on Head Quarters		Annual audit June 2012	3.0
Salam	Omer	Supervising Consultant	25-Oct-12	Internal discussion to finalize queries on Head Quarters		Annual audit June 2012	2.0
Zulaihik	Mahmood	Senior Manager	31-Oct-12	Accumulation of data and review of information for performance of substantive procedures - Investments valuation review		Annual audit June 2012	4.0

Time detail by professional arranged chronologically for the period from 1 November 2012 to 31 March 2013					Description of Service	Engagement	Hours
Last Name	First Name	Title	Date of Service				
Ibrahim	Imtiaz	Senior Director	1-Nov-12	Review of GAMx - substantive procedures	Annual audit June 2012	5	
Aljalal	Mahmood	Senior Manager	1-Nov-12	Accumulation of data and review of information for performance of substantive procedures - Investments Vrindian	Annual audit June 2012	9	
Salam	Omer	Senior	4-Nov-12	Accumulation of data and review of information for performance of substantive procedures - Investments Vrindian	Annual audit June 2012	9	
Zulhik	Mahmood	Senior Manager	4-Nov-12	Accumulation of data and review of information for performance of substantive procedures - Investments Freightliner	Annual audit June 2012	2	
Zulhik	Mahmood	Senior Manager	4-Nov-12	Accumulation of data and review of information for performance of substantive procedures - Investments Horizon	Annual audit June 2012	7	
Gupta	Pankaj	Manager	4-Nov-12	Review of documentation ITGCs and application control testing	Annual audit June 2012	4.5	
Aljalal	Nasser	Staff	4-Nov-12	Read valuation report of Vrindian	Annual audit June 2012	4	
Siddiqui	Fawaz	Senior Manager	4-Nov-12	Discussion with Imtiaz on suggested changes in the financial statements for March 2012	Annual audit June 2012	2	
Siddiqui	Fawaz	Senior Manager	4-Nov-12	Review of Arcapita GAMx file	Annual audit June 2012	2	
Zulhik	Fawaz	Senior Manager	5-Nov-12	Accumulation of data and review of information for performance of substantive procedures - Investments Freightliner	Annual audit June 2012	5	
Gupta	Pankaj	Manager	5-Nov-12	Read valuation report of Vrindian	Annual audit June 2012	4	
Aljalal	Nasser	Staff	5-Nov-12	Work on updating of the consultation note for Arcapita March 2012 review	Annual audit June 2012	3	
Siddiqui	Fawaz	Senior Manager	5-Nov-12	Work on reconciliation of time records for Dec 2011 review / PD / PIRI	Annual audit June 2012	3	
Siddiqui	Fawaz	Senior Manager	5-Nov-12	Review of work and email to Director Fincon on suggested changes in the financial statements for March 2012	Annual audit June 2012	3	
Ibrahim	Imtiaz	Senior Director	8-Nov-12	Discussion and team update on Arcapita annual audit	Annual audit June 2012	4.5	
Gupta	Pankaj	Manager	8-Nov-12	Review of documentation ITGCs and application control testing	Annual audit June 2012	2	
Younas	Hammad	Partner	8-Nov-12	Review of documentation ITGCs and application control testing	Annual audit June 2012	2	
Aljalal	Nasser	Staff	8-Nov-12	Read valuation report of Vrindian	Annual audit June 2012	1.5	
Siddiqui	Fawaz	Senior Manager	8-Nov-12	Work on arrangement of documents for Dec 2011 review / PD / PIRI	Annual audit June 2012	3	
Siddiqui	Fawaz	Senior Manager	8-Nov-12	Work on reconciliation of time records for fee application	Annual audit June 2012	2	
Siddiqui	Fawaz	Senior Manager	8-Nov-12	Work on fee application	Annual audit June 2012	2	
Siddiqui	Fawaz	Senior Manager	8-Nov-12	Review of Arcapita GAMx file	Annual audit June 2012	2	
Siddiqui	Fawaz	Senior Manager	7-Nov-12	Review of GAMx - substantive procedures	Annual audit June 2012	9	
Ibrahim	Imtiaz	Senior Director	7-Nov-12	Review of documentation ITGCs and application control testing	Annual audit June 2012	4	
Gupta	Pankaj	Manager	7-Nov-12	Review of documentation ITGCs and application control testing	Annual audit June 2012	3	
Younas	Hammad	Partner	7-Nov-12	Review PE investments (AGC)	Annual audit June 2012	6	
Aljalal	Nasser	Staff	7-Nov-12	Read valuation report of Vrindian	Annual audit June 2012	9	
Ibrahim	Imtiaz	Senior Director	8-Nov-12	Review of GAMx - substantive procedures	Annual audit June 2012	0.5	
Gupta	Pankaj	Manager	8-Nov-12	Review of documentation ITGCs and application control testing	Annual audit June 2012	5	
Siddiqui	Fawaz	Senior Manager	8-Nov-12	Read last year valuation analysis of Vrindian and prepared comparison	Annual audit June 2012	1	
Siddiqui	Fawaz	Senior Manager	8-Nov-12	Work on time records and fee application	Annual audit June 2012	4	
Fakhroo	Faisal	Senior Auditor	8-Nov-12	Review of Arcapita GAMx file	Annual audit June 2012	8	
Fakhroo	Faisal	Senior Auditor	8-Nov-12	Accumulation of data and review of information for performance of substantive procedures - Investments - Dalkia	Annual audit June 2012	1	
Zulhik	Mahmood	Senior Auditor	11-Nov-12	Coordination work for various substantive procedures	Annual audit June 2012	5	
Zulhik	Mahmood	Senior Auditor	11-Nov-12	Accumulation of data and review of information for performance of substantive procedures - Investments - Dalkia	Annual audit June 2012	4	
Aljalal	Nasser	Staff	11-Nov-12	Research work on Vrindian	Annual audit June 2012	3	
Siddiqui	Fawaz	Senior Manager	11-Nov-12	Work on reconciliation of hours charged at Arcapita for fee application	Annual audit June 2012	0.5	
Siddiqui	Fawaz	Senior Manager	11-Nov-12	Discussion with Fincon Arcapita regarding March 2012 financials and EY billings	Annual audit June 2012	2	
Siddiqui	Fawaz	Senior Manager	11-Nov-12	Review of Arcapita GAMx file	Annual audit June 2012	4	
Siddiqui	Fawaz	Senior Manager	12-Nov-12	Accumulation of data and review of information for performance of substantive procedures Accounts Receivables	Annual audit June 2012	2	
Fakhroo	Faisal	Senior Auditor	12-Nov-12	Accumulation of data and review of information for performance of general audit procedure Board of Directors Minutes of meetings review	Annual audit June 2012	5	
Fakhroo	Faisal	Senior Auditor	12-Nov-12	Accumulation of data and review of information for performance of substantive procedures - Investments Falcon Gas	Annual audit June 2012	4	
Zulhik	Mahmood	Senior Auditor	12-Nov-12	Accumulation of data and review of information for performance of substantive procedures - Investments VC Fund	Annual audit June 2012	5	
Zulhik	Mahmood	Senior Auditor	12-Nov-12	Finalization of documentation related to ITGC and application controls	Annual audit June 2012	4	
Aweidi	Salman	Senior Manager	12-Nov-12	Work on reconciliation of hours charged at Arcapita for fee application	Annual audit June 2012	4	
Siddiqui	Fawaz	Senior Manager	12-Nov-12	Work on fee application	Annual audit June 2012	1.5	
Siddiqui	Fawaz	Senior Manager	12-Nov-12	Review of Arcapita GAMx	Annual audit June 2012	3	
Siddiqui	Fawaz	Senior Auditor	13-Nov-12	Coordination work for various procedures	Annual audit June 2012	3	
Fakhroo	Faisal	Senior Auditor	13-Nov-12	Accumulation of data and review of information for performance of general audit procedures (Company Law Checklist)	Annual audit June 2012	6	
Fakhroo	Faisal	Senior Auditor	13-Nov-12	Accumulation of data and review of information for performance of substantive procedures	Annual audit June 2012	6	
Ibrahim	Imtiaz	Senior Director	13-Nov-12	Review of GAMx - substantive procedures	Annual audit June 2012	4	
Aljalal	Nasser	Staff	13-Nov-12	Prepare list of queries on Vrindian	Annual audit June 2012	2	
Siddiqui	Fawaz	Senior Manager	13-Nov-12	Update on consultation note for March 2012 financials	Annual audit June 2012	2	
Siddiqui	Fawaz	Senior Manager	13-Nov-12	Review of Arcapita GAMx	Annual audit June 2012	2	
Fakhroo	Faisal	Senior Auditor	14-Nov-12	Meeting with Director Fincon to perform general procedures and to follow up on status of pending items	Annual audit June 2012	2	
Fakhroo	Faisal	Senior Auditor	14-Nov-12	Accumulation of data and review of information for fee position	Annual audit June 2012	2.5	
Ibrahim	Imtiaz	Senior Director	14-Nov-12	Review of GAMx - substantive procedures	Annual audit June 2012	2	
Aljalal	Nasser	Staff	14-Nov-12	Read valuation report of Honiton	Annual audit June 2012	2	
Siddiqui	Fawaz	Senior Manager	14-Nov-12	Review of Arcapita GAMx and overall analytical review	Annual audit June 2012	3	
Siddiqui	Fawaz	Senior Manager	14-Nov-12	Review of hours for reporting to US Court	Annual audit June 2012	2	
Siddiqui	Fawaz	Senior Manager	14-Nov-12	Work on fee application	Annual audit June 2012	1	
Siddiqui	Fawaz	Senior Manager	14-Nov-12	Review of Arcapita GAMx	Annual audit June 2012	1	
Younas	Hammad	Partner	18-Nov-12	Review PE investments (PODS and Tensas)	Annual audit June 2012	9	
Rehan	Muhammad	Senior	18-Nov-12	Review of responses received on PE investments and review of infrastructure investments	Annual audit June 2012	9	
Siddiqui	Fawaz	Senior Manager	18-Nov-12	Discussion with client on PD report	Annual audit June 2012	0.5	

Last Name	First Name	Title	Date of Service	Description of Service	Engagement	Hours
Siddiqui	Fawaz	Senior Manager	18-Nov-12	Review of Arcapita GAMx - responses to the review queries	Annual audit June 2012	1
Siddiqui	Fawaz	Senior Manager	18-Nov-12	Review of Arcapita GAMx - management letter points	Annual audit June 2012	2
Siddiqui	Fawaz	Senior Manager	18-Nov-12	Review of Arcapita GAMx - financial statements closing process	Annual audit June 2012	3
Siddiqui	Fawaz	Senior Manager	18-Nov-12	Review of Arcapita GAMx - Deposits	Annual audit June 2012	2
Qazi	Mustafa	Senior Auditor	19-Nov-12	Accumulation of data and review of information for performance of substantive procedures - Internal Coordination Work	Annual audit June 2012	2
Qazi	Mustafa	Senior Auditor	19-Nov-12	Follow up with Director Financial Control for performance of substantive procedures - HC Module, Lusal deal and Banking Law questions	Annual audit June 2012	1
Fakhroo	Faisal	Senior Auditor	19-Nov-12	Coordination work for various procedures	Annual audit June 2012	1
Fakhroo	Faisal	Senior Auditor	19-Nov-12	Accumulation of data and review of information for performance of general audit procedures [Company Law Checklist]	Annual audit June 2012	3
Ibrahim	Imtiaz	Senior Director	19-Nov-12	Read valuation report of Honiton	Annual audit June 2012	9
Aljalalaha	Nasser	Senior Manager	19-Nov-12	Discussion with client on suggested changes in March 2012 financial statements	Annual audit June 2012	6
Siddiqui	Fawaz	Senior Manager	19-Nov-12	Review of Arcapita GAMx - review of general audit procedures	Annual audit June 2012	0.5
Siddiqui	Fawaz	Senior Auditor	20-Nov-12	Accumulation of data and review of information for Management review points	Annual audit June 2012	3.5
Fakhroo	Faisal	Senior Auditor	20-Nov-12	Internal meeting session on contributing issues with the progress of audit	Annual audit June 2012	2
Fakhroo	Imtiaz	Senior Director	20-Nov-12	Review of GAMx - substantive procedures, team discussions on valuations	Annual audit June 2012	7
Al-Jowder	Eesa	Partner	20-Nov-12	Discussion and team update on Arcapita annual audit	Annual audit June 2012	3
Rihan	Muhammad	Senior	20-Nov-12	Review of responses received on PE investments and review of Infrastructure Investments	Annual audit June 2012	9
Aljalalaha	Nasser	Staff	20-Nov-12	Read valuation report of Honiton	Annual audit June 2012	0.5
Siddiqui	Fawaz	Senior Manager	20-Nov-12	Discussion with the team on work allocation	Annual audit June 2012	3
Siddiqui	Fawaz	Senior Manager	21-Nov-12	Review of Arcapita GAMx - review of general audit procedures	Annual audit June 2012	1
Fakhroo	Faisal	Senior Auditor	21-Nov-12	Accumulation of data and review of information for performance of substantive procedures Accounts Receivable	Annual audit June 2012	2
Fakhroo	Faisal	Senior Auditor	21-Nov-12	Coordination of data and review of information for performance of general audit procedures [Meeting with those charged with governance]	Annual audit June 2012	4
Fakhroo	Faisal	Senior Auditor	21-Nov-12	Coordination work for various procedures and Administrative work/GAMx	Annual audit June 2012	4
Awachi	Salmeh	Senior	21-Nov-12	Finalization of documentation related to ITGC and application controls	Annual audit June 2012	4
Aljalalaha	Nasser	Staff	21-Nov-12	Read last year valuation analysis, prepared comparison and did research work on Honiton	Annual audit June 2012	9
Siddiqui	Fawaz	Senior Manager	21-Nov-12	Review of Arcapita GAMx - review banking law checklist	Annual audit June 2012	2.5
Siddiqui	Fawaz	Senior Auditor	21-Nov-12	Review of Arcapita GAMx - rule book compliance and management letter points	Annual audit June 2012	1
Fakhroo	Mustafa	Senior Auditor	22-Nov-12	Accumulation of data and review of information for performance of general audit procedures - Banking Law Checklist	Annual audit June 2012	4
Fakhroo	Faisal	Senior Auditor	22-Nov-12	Accumulation of data and review of information for Management review points	Annual audit June 2012	2
Fakhroo	Faisal	Senior Auditor	22-Nov-12	Accumulation of data and review of information for performance of substantive procedures Accounts Receivable	Annual audit June 2012	3
Aljalalaha	Nasser	Staff	22-Nov-12	Prepare list of queries on Honiton	Annual audit June 2012	5
Siddiqui	Fawaz	Senior Manager	22-Nov-12	Read valuation report of Freightliner	Annual audit June 2012	1
Siddiqui	Fawaz	Senior Manager	22-Nov-12	Review of Arcapita GAMx - review banking law checklist	Annual audit June 2012	4
Siddiqui	Fawaz	Senior Manager	22-Nov-12	Review of Arcapita GAMx - HC Module compliance check	Annual audit June 2012	1
Siddiqui	Fawaz	Senior Manager	22-Nov-12	Review of Arcapita GAMx - general audit procedures	Annual audit June 2012	3
Fakhroo	Faisal	Senior Auditor	22-Nov-12	Review of Arcapita GAMx work allocation and update	Annual audit June 2012	2
Fakhroo	Faisal	Senior Auditor	27-Nov-12	Wrap up procedures	Annual audit June 2012	4
Abid	Hanzla	Senior	27-Nov-12	Accumulation of data and review of information for performance of substantive procedures - Coordination with client	Annual audit June 2012	2
Aljalalaha	Nasser	Staff	27-Nov-12	Read valuation report of Freightliner	Annual audit June 2012	9
Fakhroo	Faisal	Senior Auditor	28-Nov-12	Accumulation of data and review of information for performance of general audit procedures [Company Law Checklist]	Annual audit June 2012	4
Fakhroo	Faisal	Senior Auditor	28-Nov-12	Coordination work for various procedures and Administrative work/GAMx	Annual audit June 2012	2
Al-Hoon	Imtiaz	Assistant manager	28-Nov-12	Execution of audit procedures over amounts and disclosures in the financial statements - NRA 2011	NRA and APL	6
Abid	Hanzla	Senior	28-Nov-12	Review of GAMx - substantive procedures	Annual audit June 2012	6
Rihan	Muhammad	Senior	28-Nov-12	Review of responses received on RE investments	Annual audit June 2012	9
Aljalalaha	Nasser	Staff	28-Nov-12	Read valuation report of PE	Annual audit June 2012	9
Aljalalaha	Nasser	Staff	28-Nov-12	Read last year valuation analysis and prepared comparison	Annual audit June 2012	4
Fakhroo	Faisal	Senior Auditor	29-Nov-12	Wrap up procedures	Annual audit June 2012	5
Al-Hoon	Mahmood	Assistant manager	29-Nov-12	Execution of audit procedures over amounts and disclosures in the financial statements - APL 2011	Annual audit June 2012	6
Al-Hoon	Mahmood	Assistant manager	29-Nov-12	Review of responses received on RE investments	NRA and APL	3
Abid	Hanzla	Senior	29-Nov-12	Assistance in valuation review of investments	Annual audit June 2012	9
Rihan	Muhammad	Senior	29-Nov-12	Research work on Freightliner and prepared list of queries on Freightliner	Annual audit June 2012	9
Aljalalaha	Nasser	Staff	29-Nov-12	Review of Arcapita GAMx - review of general audit procedures (HC compliance)	Annual audit June 2012	1
Siddiqui	Fawaz	Senior Manager	29-Nov-12	Review of Arcapita GAMx - review of general audit procedures (CSB correspondence)	Annual audit June 2012	1
Siddiqui	Fawaz	Senior Manager	29-Nov-12	Review of Arcapita GAMx - review of substantive audit procedures	Annual audit June 2012	2
Fakhroo	Faisal	Assistant manager	2-Dec-12	Execution of audit procedures over amounts and disclosures in the financial statements - APL 2011	NRA and APL	4
Fakhroo	Faisal	Senior Auditor	2-Dec-12	Wrap up procedures	Annual audit June 2012	4
Fakhroo	Faisal	Senior Auditor	2-Dec-12	Accumulation of data and review of information for performance of substantive procedures Accounts Receivable	Annual audit June 2012	5
Awachi	Salmeh	Senior	2-Dec-12	Uploading of files into GAMx	Annual audit June 2012	5
Ibrahim	Imtiaz	Senior Director	2-Dec-12	Review of GAMx - PGAP	Annual audit June 2012	5
Abid	Hanzla	Senior	2-Dec-12	Review of additional information received on RE investments	Annual audit June 2012	8

Time detail by professional arranged chronologically for the period from 1 November 2012 to 31 March 2013					Description of Service	Engagement	Hours
Last Name	First Name	Title	Date of Service				
Aljalehna	Nasser	Staff	2-Dec-12	Research work on Infrastructure investments	Annual audit June 2012	9	
Siddiqui	Fawaz	Senior Manager	2-Dec-12	Meeting with Executive Director Arcapita regarding reorganisation plan - Agenda and minutes included	Annual audit June 2012	2	
Siddiqui	Fawaz	Senior Manager	2-Dec-12	Review of Arcapita GAMx - review of general audit procedures	Annual audit June 2012	1.5	
AHoori	Mahmood	Assistant manager	3-Dec-12	Discussions and amendments in financial statements - NRA and AIPL 2011	NRA and AIPL	3	
AHoori	Mahmood	Assistant manager	3-Dec-12	Execution of audit procedures over amounts and disclosures in the financial statements - NRA 2012	NRA and AIPL	3	
Younas	Hammad	Partner	3-Dec-12	Review Infrastructure investments (Frontier)	Annual audit June 2012	3	
Abid	Haniza	Senior	3-Dec-12	Review of additional information received on RE investments	Annual audit June 2012	9	
Aljalehna	Nasser	Staff	3-Dec-12	Research work on Infrastructure Investments	Annual audit June 2012	4	
Siddiqui	Fawaz	Senior Manager	3-Dec-12	Review of motions filed with the US court	Annual audit June 2012	3.5	
Ibrahim	Imtiaz	Senior Director	3-Dec-12	Review of Arcapita GAMx - review of substantive audit procedures	Annual audit June 2012	2	
Younas	Hammad	Partner	4-Dec-12	Review of GAMx - PGAP	Annual audit June 2012	2	
Abid	Haniza	Senior	4-Dec-12	Internal team discussion on Arcapita valuations	Annual audit June 2012	7	
Siddiqui	Fawaz	Senior Manager	5-Dec-12	Review of additional information received on RE investments	Annual audit June 2012	9	
AHoori	Mahmood	Assistant manager	5-Dec-12	Execution of audit procedures over amounts and disclosures in the financial statements - AIPL 2012	NRA and AIPL	2	
Rehan	Imtiaz	Senior Director	5-Dec-12	Review of GAMx - PGAP	Annual audit June 2012	5	
Aljalehna	Nasser	Staff	5-Dec-12	Review of additional information received on PE Investments	Annual audit June 2012	9	
Siddiqui	Fawaz	Senior Manager	5-Dec-12	Research work on PE investments	Annual audit June 2012	6	
Siddiqui	Fawaz	Senior Manager	5-Dec-12	Discussion for internal meeting and subsequent meeting with CFO	Annual audit June 2012	1	
Siddiqui	Fawaz	Senior Manager	5-Dec-12	Review of Arcapita GAMx - review of shareholder meetings and work reallocation	Annual audit June 2012	1	
Siddiqui	Fawaz	Senior Manager	5-Dec-12	Review of Arcapita GAMx - Minutes of shareholders meetings	Annual audit June 2012	0.5	
Siddiqui	Fawaz	Senior Manager	5-Dec-12	Review of Arcapita GAMx - Summary review memorandum, drafting of issues	Annual audit June 2012	1	
Ibrahim	Imtiaz	Senior Director	5-Dec-12	Review of Arcapita GAMx - management letter points	Annual audit June 2012	1	
Younas	Hammad	Partner	6-Dec-12	Review of AIPL / NRA June 2011 and 2012	NRA and AIPL	4	
Abid	Haniza	Senior	6-Dec-12	Review of AIPL / NRA June 2011. Meeting with client. Discussion with Sr Dir and finalisation of financial statements.	NRA and AIPL	2.5	
Rehan	Imtiaz	Senior Director	6-Dec-12	Review of additional information received on PE Investments	Annual audit June 2012	9	
Siddiqui	Fawaz	Senior Manager	6-Dec-12	Internal meeting with TAS on Arcapita valuations	Annual audit June 2012	1.5	
Siddiqui	Fawaz	Senior Manager	6-Dec-12	Review of Arcapita GAMx - JE testing	Annual audit June 2012	0.5	
Siddiqui	Fawaz	Senior Manager	6-Dec-12	Review of Arcapita GAMx - resolution of queries, UBT and ICFE	Annual audit June 2012	0.5	
Siddiqui	Fawaz	Senior Manager	6-Dec-12	Review of Arcapita GAMx - review of queries resolution in system notes	Annual audit June 2012	2.5	
AHoori	Mahmood	Assistant manager	9-Dec-12	Discussions and amendments in financial statements - NRA and AIPL 2011	Annual audit June 2012	1	
Ibrahim	Imtiaz	Senior Director	9-Dec-12	Internal discussion on valuations with team and review of audit progress	Annual audit June 2012	9	
Younas	Hammad	Partner	9-Dec-12	Review Infrastructure and RE investments (Mobby, AED II, AETI I and Usail)	NRA and AIPL	1	
Abid	Haniza	Senior	9-Dec-12	Review of PE investments	Annual audit June 2012	9	
Rehan	Imtiaz	Senior Director	9-Dec-12	Review of additional information received on RE investments	Annual audit June 2012	9	
Siddiqui	Fawaz	Senior Manager	9-Dec-12	Review of Arcapita GAMx - fraud consideration form	Annual audit June 2012	4	
Siddiqui	Fawaz	Senior Manager	9-Dec-12	Review of Arcapita GAMx - resolution of queries (various procedures)	Annual audit June 2012	1	
Siddiqui	Fawaz	Senior Manager	9-Dec-12	Review of Arcapita GAMx - Audit risk realignment as per the progress of the audit	Annual audit June 2012	1	
Siddiqui	Fawaz	Senior Manager	9-Dec-12	Review of Arcapita GAMx - closure of document (entity level controls)	Annual audit June 2012	0.5	
AHoori	Mahmood	Assistant manager	10-Dec-12	Review GAMx and clear outstanding issues and review notes	Annual audit June 2012	9	
Zulaikha	Mahmood	Senior Manager	10-Dec-12	Accumulation of data and review of information for performance of substantive procedures - Investments Reviewing Investments Waterfalls	Annual audit June 2012	9	
Ibrahim	Imtiaz	Senior Director	10-Dec-12	Review of GAMx - substantive procedures	Annual audit June 2012	9	
Younas	Hammad	Partner	10-Dec-12	Review RE investments	Annual audit June 2012	1	
Abid	Haniza	Senior	10-Dec-12	Preparation of scenarios/analysis for RE investments	Annual audit June 2012	9	
Rehan	Imtiaz	Senior Director	10-Dec-12	Participation in meeting with audit	Annual audit June 2012	1	
Siddiqui	Fawaz	Senior Manager	10-Dec-12	Preparation of scenarios/analysis for RE investments	Annual audit June 2012	9	
Siddiqui	Fawaz	Senior Manager	10-Dec-12	Review of GAMx - structural changes	Annual audit June 2012	1.5	
Siddiqui	Fawaz	Senior Manager	10-Dec-12	Review of Arcapita GAMx - Marking completion of reviewed audit steps	Annual audit June 2012	4	
Siddiqui	Fawaz	Senior Manager	10-Dec-12	Discussion with the team and resolution of queries	Annual audit June 2012	4	
Siddiqui	Fawaz	Senior Manager	10-Dec-12	Update on Arcapita GAMx. Team discussion and reallocation.	Annual audit June 2012	0.5	
AHoori	Mahmood	Assistant manager	11-Dec-12	Review GAMx and clear outstanding issues and review notes	Annual audit June 2012	5	
AHoori	Mahmood	Assistant manager	11-Dec-12	Meeting with Compensation & Benefits regarding AIPL and NRA 2011-2012	NRA and AIPL	1	
AHoori	Mahmood	Assistant manager	11-Dec-12	Accumulation of data and review of information for performance of substantive procedures - WCF Confirmations	Annual audit June 2012	1	
AHoori	Mahmood	Assistant manager	11-Dec-12	Accumulation of data and review of information for performance of general audit procedures - Banking Law Checklist	Annual audit June 2012	2	
Zulaikha	Mahmood	Senior Manager	11-Dec-12	Accumulation of data and review of information for performance of substantive procedures - Investments Reviewing Investments Waterfalls	Annual audit June 2012	9	
Ibrahim	Imtiaz	Senior Director	11-Dec-12	Review of GAMx - substantive procedures	Annual audit June 2012	9	
Khan	Salah	Senior Manager	11-Dec-12	Worked on Fraughtliner and prepared list of queries	Annual audit June 2012	9	
Abid	Haniza	Senior	11-Dec-12	Preparation of scenarios/analysis for RE investments	Annual audit June 2012	4	
Rehan	Imtiaz	Senior Director	11-Dec-12	Participation in meeting with audit	Annual audit June 2012	4	
Siddiqui	Fawaz	Senior Manager	11-Dec-12	Work and internal discussion accumulation and preparation of list of outstanding matters for June audit	Annual audit June 2012	4	
AHoori	Mahmood	Assistant manager	12-Dec-12	Execution of audit procedures over amounts and disclosures in the financial statements - NRA 2011	Annual audit June 2012	4	
AHoori	Mahmood	Assistant manager	12-Dec-12	Review GAMx and clear outstanding issues and review notes	NRA and AIPL	2	
AHoori	Mahmood	Assistant manager	12-Dec-12	Review GAMx and clear outstanding issues and review notes	Annual audit June 2012	8	

Time detail by professional arranged chronologically for the period from 1 November 2012 to 31 March 2013

Last Name	First Name	Title	Date of Service	Description of Service	Engagement	Hours
AlHoon	Mahmood	Assistant manager	12-Dec-12	Work on fee application	Annual audit June 2012	1
Zulakh	Mahmood	Senior Manager	12-Dec-12	Accumulation of data and review of information for performance of substantive procedures - Investments Reviewing Investments Waterfalls	Annual audit June 2012	9
Ibrahim	Imtiaz	Senior Director	12-Dec-12	Review of GAMX - substantive procedures	Annual audit June 2012	9
Siddiqui	Fawaz	Senior Manager	12-Dec-12	Review of AIPL / NRA June 2011. Meeting with client. Discussion with Sr Dir and finalisation of financial statements.	NRA and AIPL	3.5
Khan	Saleh	Senior Manager	12-Dec-12	Worked on Freightliner and prepared list of queries	Annual audit June 2012	9
Ahmed	Azz	Executive Manager	12-Dec-12	Review of PE Investments	Annual audit June 2012	4
Rohan	Muhammad	Senior	12-Dec-12	Preparation of scenarios/analysis for PE Investments	Annual audit June 2012	9
AlHoon	Mahmood	Assistant manager	13-Dec-12	Review GAMX and clear outstanding issues and review notes	Annual audit June 2012	9
Zulakh	Mahmood	Senior Manager	13-Dec-12	Accumulation of data and review of information for performance of substantive procedures - Investments Reviewing Investments Waterfalls	Annual audit June 2012	9
Khan	Saleh	Senior Manager	13-Dec-12	Worked on Freightliner and prepared list of queries	Annual audit June 2012	6
Ahmed	Azz	Executive Manager	13-Dec-12	Review of PE Investments	Annual audit June 2012	1
Siddiqui	Fawaz	Senior Manager	13-Dec-12	Review of Arcapita GAMX - Substantive procedures for notes payable, accounts receivable and equity	Annual audit June 2012	1
Siddiqui	Fawaz	Senior Manager	13-Dec-12	Review of Arcapita GAMX - Review of TRA work	Annual audit June 2012	9
Siddiqui	Fawaz	Senior Manager	13-Dec-12	Review of Arcapita GAMX - Review of TRX work	Annual audit June 2012	1
Khan	Saleh	Senior Manager	16-Dec-12	Worked on Horizon and prepared list of queries	Annual audit June 2012	9
Khan	Saleh	Senior Manager	17-Dec-12	Worked on Horizon and prepared list of queries	Annual audit June 2012	9
Khan	Saleh	Senior Manager	18-Dec-12	Execution of audit procedures over amounts and disclosures in the financial statements - NRA and AIPL 2011	NRA and AIPL	7
AlHoon	Mahmood	Assistant manager	18-Dec-12	Review of information for performance of general audit procedures - Banking Law Checklist	Annual audit June 2012	5
Qazi	Mustafa	Senior Auditor	18-Dec-12	Accumulation of data and review of information for performance of general audit procedures - Related party enable	Annual audit June 2012	1
Ahmed	Azz	Executive Manager	18-Dec-12	Review of PE Investments	Annual audit June 2012	2
AlHoon	Mahmood	Assistant manager	19-Dec-12	Accumulation of data and review of information for performance of general audit procedure - Laws and regulation enable	Annual audit June 2012	5
AlHoon	Mahmood	Assistant manager	19-Dec-12	Accumulation of data and review of information for performance of general audit procedure - Related party enable	Annual audit June 2012	4
AlHoon	Mahmood	Assistant manager	19-Dec-12	Review GAMX and clear outstanding issues and review notes	Annual audit June 2012	4
AlHoon	Mahmood	Assistant manager	19-Dec-12	Execution of audit procedures over amounts and disclosures in the financial statements - NRA 2011 and NRA 2012	Annual audit June 2012	1
AlHoon	Mahmood	Assistant manager	19-Dec-12	Execution of audit procedures over amounts and disclosures in the financial statements - Banking Law Checklist	Annual audit June 2012	1
Qazi	Mustafa	Senior Auditor	19-Dec-12	Accumulation of data and review of information for performance of general audit procedures - Investments (Waterfall)	Annual audit June 2012	6
Qazi	Mustafa	Senior Auditor	19-Dec-12	Accumulation of data and review of information for performance of general audit procedures - Investments (Waterfall)	Annual audit June 2012	2
Ahmed	Azz	Executive Manager	19-Dec-12	Review of RE Investments	Annual audit June 2012	5
Qazi	Mustafa	Senior Auditor	20-Dec-12	Accumulation of data and review of information for performance of general audit procedures - Banking Law Checklist	Annual audit June 2012	3
Qazi	Mustafa	Senior Auditor	20-Dec-12	Accumulation of data and review of information for performance of general audit procedures - Investments (Waterfall)	Annual audit June 2012	3
Ahmed	Azz	Executive Manager	20-Dec-12	Review of RE Investments	Annual audit June 2012	1.5
Ahmed	Azz	Executive Manager	23-Dec-12	Review of Arcapita GAMX - PGAP steps	Annual audit June 2012	2
Ahmed	Azz	Executive Manager	23-Dec-12	Review of Arcapita GAMX - PGAP steps	Annual audit June 2012	1.5
Siddiqui	Fawaz	Senior Manager	24-Dec-12	Review of RE Investments	Annual audit June 2012	2
Ahmed	Azz	Executive Manager	24-Dec-12	Preparation of scenarios/analysis for RE Investments	Annual audit June 2012	2
Rehan	Muhammad	Senior	24-Dec-12	Preparation of scenarios/analysis for RE Investments	Annual audit June 2012	4
Siddiqui	Fawaz	Senior Manager	24-Dec-12	Internal discussion on valuations with audit partner	Annual audit June 2012	4
AlHoon	Mahmood	Assistant manager	25-Dec-12	Finalization and issuance of draft financial statements - NRA 2011	Annual audit June 2012	4
AlHoon	Mahmood	Assistant manager	25-Dec-12	Finalization and issuance of draft financial statements - NRA 2011	Annual audit June 2012	4
AlHoon	Mahmood	Assistant manager	25-Dec-12	Work on fee application	Annual audit June 2012	3
Siddiqui	Fawaz	Senior Manager	25-Dec-12	Review of AIPL / NRA June 2012	Annual audit June 2012	1
Ahmed	Azz	Executive Manager	25-Dec-12	Review of RE Investments	Annual audit June 2012	2
Ahmed	Azz	Executive Manager	25-Dec-12	Review of RE Investments	Annual audit June 2012	2
Salam	Omer	Senior	25-Dec-12	Review of additional information received on RE Investments	Annual audit June 2012	1.0
Salam	Omer	Senior	25-Dec-12	Review of additional information received on RE Investments	Annual audit June 2012	1.5
Siddiqui	Fawaz	Senior Manager	26-Dec-12	Meeting with the client financial control department for performance of substantive procedures on PPE	Annual audit June 2012	2
Siddiqui	Fawaz	Senior Manager	26-Dec-12	Accumulation of data and review of information for performance of general audit procedures - Banking Law Checklist	Annual audit June 2012	3
Qazi	Mustafa	Senior Auditor	26-Dec-12	Accumulation of data and review of information for performance of general audit procedures - Investments (Waterfall)	Annual audit June 2012	5
Qazi	Mustafa	Senior Auditor	26-Dec-12	Accumulation of data and review of information for performance of general audit procedures - Investments (Waterfall)	Annual audit June 2012	3
Ahmed	Azz	Executive Manager	26-Dec-12	Review of RE Investments	Annual audit June 2012	9
Ahmed	Azz	Executive Manager	26-Dec-12	Review of additional information received on RE Investments	Annual audit June 2012	2
Salam	Omer	Senior	27-Dec-12	Participation in meeting with audit	Annual audit June 2012	9
Ahmed	Azz	Executive Manager	27-Dec-12	Review of scenarios/analysis for RE Investments	Annual audit June 2012	1.0
Salam	Omer	Senior	27-Dec-12	Preparation of scenarios/analysis for RE Investments	Annual audit June 2012	1.5
Siddiqui	Fawaz	Senior Manager	27-Dec-12	Review of Arcapita GAMX - substantive procedures on FX	Annual audit June 2012	9
Siddiqui	Fawaz	Senior Manager	27-Dec-12	Review of Arcapita GAMX - resolution of issues in SRM	Annual audit June 2012	1.0
Siddiqui	Fawaz	Senior Manager	27-Dec-12	Review of Arcapita GAMX - PGAP procedures banking law checklist	Annual audit June 2012	9
Qazi	Mustafa	Senior Auditor	30-Dec-12	Accumulation of data and review of information for performance of general audit procedures - Investments (Waterfall)	Annual audit June 2012	5
Qazi	Mustafa	Senior Auditor	31-Dec-12	Accumulation of data and review of information for performance of general audit procedures - Investments (Waterfall)	Annual audit June 2012	1
Qazi	Mustafa	Senior Auditor	31-Dec-12	Accumulation of data and review of information for performance of general audit procedures - Investments (Waterfall)	Annual audit June 2012	5
Qazi	Mustafa	Senior Auditor	31-Dec-12	Review of AIPL / NRA June 2012	NRA and AIPL	1
Younas	Fawaz	Partner	31-Dec-12	Review RE Investments (CEE, BB II and HQ)	Annual audit June 2012	9
Ibrahim	Saleh	Senior Manager	1-Jan-13	Study of KPMG report on Freightliner	Annual audit June 2012	8
Ibrahim	Saleh	Senior Director	1-Jan-13	Study of audit working file	Annual audit June 2012	1
Siddiqui	Fawaz	Senior Manager	2-Jan-13	Discussion with Senior Director on NRA June 2012 financials	Annual audit June 2012	9
Siddiqui	Fawaz	Senior Manager	2-Jan-13	Study of KPMG report on Freightliner	Annual audit June 2012	9
Khan	Saleh	Senior Manager	3-Jan-13	Review of previous management valuations and queries raised by EY - Freightliner	Annual audit June 2012	8
Khan	Saleh	Senior Manager	6-Jan-13	Review and internal discussion on current status	Annual audit June 2012	3
Abid	Hamza	Senior	6-Jan-13	Internal discussion on veridiana and freightliner	Annual audit June 2012	3
Ahmed	Imtiaz	Senior Manager	6-Jan-13	Internal discussion on veridiana and freightliner	Annual audit June 2012	3
Ibrahim	Imtiaz	Senior Director	6-Jan-13	Review of audit working file	Annual audit June 2012	5
Rudman	Austin	Partner	6-Jan-13	Review of working papers relating to payroll	Annual audit June 2012	5

Time detail by professional arranged chronologically for the period from 1 November 2012 to 31 March 2013					Description of Service	Engagement	Hours
Last Name	First Name	Title	Date of Service				
Khan	Saleh	Senior Manager	6-Jan-13	Documentation of queries on freightliner and veridian	Annual audit June 2012	9	
Salam	Omer	Senior	6-Jan-13	Study of KPMG report on Veridian	Annual audit June 2012	4	
Abid	Hamza	Senior	7-Jan-13	Review and internal discussion on current status and documentation of control sheet	Annual audit June 2012	9	
Ahmad	Azz	Senior Manager	7-Jan-13	Internal discussion on Veridian and Freightliner	Annual audit June 2012	4	
Rudman	Fawaz	Partner	7-Jan-13	Review of working papers relating to payroll	Annual audit June 2012	5	
Siddiqui	Ahmed	Senior Manager	7-Jan-13	Review of Arcapta GAMIX - FCAP procedures	Annual audit June 2012	3	
Khan	Saleh	Senior Manager	7-Jan-13	Review and finalisation of queries on freightliner and veridian	Annual audit June 2012	9	
Salam	Omer	Senior	7-Jan-13	Documentation of queries on Veridian	Annual audit June 2012	5	
Ahmad	Azz	Senior Director	8-Jan-13	Internal discussion on previous management valuations and queries raised by EY - Veridian and freightliner	Annual audit June 2012	3	
Ibrahim	Imtiaz	Senior Manager	8-Jan-13	Review of audit working file	Annual audit June 2012	3	
Siddiqui	Fawaz	Senior Manager	8-Jan-13	Arcapta investment valuation meeting with TAS	Annual audit June 2012	9	
Khan	Muhammad	Senior Manager	8-Jan-13	Internal discussions and reviews of information available and pending	Annual audit June 2012	7	
Salam	Omer	Senior	8-Jan-13	Finalization of control sheet by including all queries and responses	Annual audit June 2012	3	
Abid	Hamza	Senior	8-Jan-13	Internal discussion on current status of information requested and way forward	Annual audit June 2012	9	
Khan	Saleh	Senior Manager	9-Jan-13	Internal discussion on current status of the investments under review	Annual audit June 2012	7	
Salam	Omer	Senior	9-Jan-13	Internal meeting on current status of the investments under review	Annual audit June 2012	9	
Ibrahim	Imtiaz	Senior Director	10-Jan-13	Review of financial statements for March 2012	Annual audit June 2012	3	
Khan	Saleh	Senior Manager	10-Jan-13	Review of all the queries provided and reading of relevant information	Annual audit June 2012	9	
Ahmad	Azz	Senior Manager	13-Jan-13	Review and internal discussion on current status of EY queries and finalisation of summary sheet for meeting	Annual audit June 2012	2	
Al-Jowder	Essa	Partner	13-Jan-13	Review of audit working file	Annual audit June 2012	9	
Ibrahim	Imtiaz	Senior Director	13-Jan-13	Review of audit working file	Annual audit June 2012	2	
Younas	Hammad	Partner	13-Jan-13	Internal discussions and review of current status of engagement. Understanding of queries raised and responses received and finalisation of summary sheet.	Annual audit June 2012	9	
Salam	Azz	Senior Manager	14-Jan-13	Updating the changes in control sheet and summary sheet	Annual audit June 2012	5	
Younas	Omer	Senior	14-Jan-13	Internal discussion on current status and review of control sheet	Annual audit June 2012	3	
Zulhik	Hammad	Partner	14-Jan-13	Internal discussions on queries and updates on information received	Annual audit June 2012	1	
Salam	Mahmood	Senior Manager	15-Jan-13	Investment review followup on queries and updates on information received	Annual audit June 2012	2	
Ibrahim	Imtiaz	Senior Director	16-Jan-13	Review of audit working file	Annual audit June 2012	3	
Zulhik	Mahmood	Senior Director	17-Jan-13	Review of audit working file	Annual audit June 2012	6	
Ibrahim	Imtiaz	Senior Director	17-Jan-13	Review of audit working file	Annual audit June 2012	1	
Ibrahim	Imtiaz	Senior Director	21-Jan-13	Review of audit working file	Annual audit June 2012	2	
Ibrahim	Imtiaz	Senior Director	21-Jan-13	Review of audit working file	Annual audit June 2012	2	
Alalawi	Mohamed	Audit staff	27-Jan-13	Review of PIR Q3 (March 2012) in preparation for issuance	PIR	9	
Ibrahim	Imtiaz	Senior Director	27-Jan-13	Meeting with client, conference call with share registrar and discussion with senior director	PIR	2	
Alalawi	Fawaz	Audit staff	28-Jan-13	Review of PIR Q3 (March 2012) in preparation for issuance	NRA and APL	4	
Ibrahim	Imtiaz	Senior Director	28-Jan-13	Review of audit working file	PIR	9	
Alalawi	Mohamed	Audit staff	29-Jan-13	Review of PIR Q3 (March 2012) in preparation for issuance	PIR	4	
Ibrahim	Imtiaz	Senior Director	29-Jan-13	Review of audit working file	Annual audit June 2012	9	
Alalawi	Fawaz	Senior Manager	30-Jan-13	Work on drafting of report for annual audit 30 June 2012	Annual audit June 2012	2	
Siddiqui	Fawaz	Senior Manager	31-Jan-13	Drafting valuation conclusion	Annual audit June 2012	2	
Zulhik	Mahmood	Senior Manager	31-Jan-13	Meeting with client, conference call with share registrar and discussion with senior director	Annual audit June 2012	2	
Ibrahim	Imtiaz	Senior Director	4-Feb-13	Work on June 2012 NRA Financials	NRA and APL	2	
Siddiqui	Fawaz	Senior Manager	5-Feb-13	Planning procedures under EY Global Audit Methodology - Holding SPVs	Holding SPV	9	
Alalawi	Mohamed	Audit staff	5-Feb-13	Work on consultation note for June 2012 audit opinion	Annual audit June 2012	6	
Siddiqui	Fawaz	Senior Manager	6-Feb-13	Execution of audit procedures over amounts and disclosures in the financial statements - Drillbit Holding Company Limited	Holding SPV	9	
Alalawi	Mohamed	Audit staff	7-Feb-13	Execution of audit procedures over amounts and disclosures in the financial statements - Railinvest Funding	Holding SPV	9	
Alalawi	Mohamed	Audit staff	10-Feb-13	Execution of audit procedures over amounts and disclosures in the financial statements - Storepod WCF Limited	Holding SPV	9	
AlHoon	Mahmood	Assistant manager	10-Feb-13	Finalization of PIR - 31 March 2012	PIR	3	
Ibrahim	Imtiaz	Senior Manager	10-Feb-13	Review of audit working file	Annual audit June 2012	2	
Siddiqui	Fawaz	Senior Manager	11-Feb-13	Review of Railinvest Funding	Holding SPV	9	
Alalawi	Mohamed	Assistant manager	11-Feb-13	Execution of audit procedures over amounts and disclosures in the financial statements - Storepod Holding Company	Holding SPV	9	
AlHoon	Mahmood	Assistant manager	11-Feb-13	Review of audit work papers and financial statements - ARCAPTA LT HOLDINGS LIMITED	Holding SPV	4	
Ibrahim	Imtiaz	Senior Director	11-Feb-13	Review of audit work papers and financial statements	Annual audit June 2012	2	
Ibrahim	Imtiaz	Senior Director	11-Feb-13	Meeting with CFO	Annual audit June 2012	2	
Siddiqui	Fawaz	Senior Manager	11-Feb-13	Internal team discussion and review of working papers	Annual audit June 2012	2	
Siddiqui	Fawaz	Senior Manager	11-Feb-13	Review of AHL financial statements for Dec 2011	Annual audit June 2012	2	
Siddiqui	Fawaz	Senior Manager	11-Feb-13	Review of ALTY financial statements for Dec 2011	Annual audit June 2012	3	
Siddiqui	Fawaz	Senior Manager	11-Feb-13	Review of Arcapta reorganisation plan	Annual audit June 2012	2	
Siddiqui	Fawaz	Senior Manager	11-Feb-13	Meeting with Arcapta financial control	Annual audit June 2012	2	
Alalawi	Mohamed	Audit staff	12-Feb-13	Discussions and amendments in financial statements subsequent to reviews by Assistant Manager - Drillbit Holding Company Limited	Holding SPV	2	

Last Name	First Name	Title	Date of Service	Description of Service	Engagement	Hours
Alawi	Mohamed	Audit staff	12-Feb-13	Execution of audit procedures over amounts and disclosures in the financial statements - ARCAPITA INVESTMENT HOLDINGS LIMITED	Annual audit June 2012	7
Alhoon	Mahmood	Assistant manager	12-Feb-13	Review of audit work papers and financial statements - Railinvest Funding	Holding SPV	4
Ibrahim	Mahmood	Assistant manager	12-Feb-13	Review of audit work papers and financial statements - ARCAPITA INVESTMENT HOLDINGS LIMITED	Annual audit June 2012	5
Siddiqui	Imtiaz	Senior Director	12-Feb-13	Internal team discussion and review of working papers	Annual audit June 2012	1.5
Fawaz	Senior Manager	Senior Manager	12-Feb-13	Review of Arcapita reorganisation plan	Holding SPV	2
Mohamed	Senior Manager	Senior Manager	12-Feb-13	Review of Storapod Holding	Holding SPV	2
Alalawi	Mohamed	Audit staff	13-Feb-13	Discussions and amendments in financial statements subsequent to reviews by Assistant Manager - Railinvest Funding	Holding SPV	2
Alalawi	Mohamed	Audit staff	13-Feb-13	Discussions and amendments in financial statements subsequent to reviews by Assistant Manager - Storapod WCF Limited	Holding SPV	2
Alalawi	Mohamed	Audit staff	13-Feb-13	Discussions and amendments in financial statements subsequent to reviews by Assistant Manager - Storapod Holding Company	Holding SPV	2
Alhoon	Mahmood	Assistant manager	13-Feb-13	Execution of audit procedures over amounts and disclosures in the financial statements - ARCAPITA INVESTMENT HOLDINGS LIMITED	Annual audit June 2012	3
Alhoon	Mahmood	Assistant manager	13-Feb-13	Review of audit work papers and financial statements - Storapod WCF Limited	Holding SPV	4
Alhoon	Mahmood	Assistant manager	13-Feb-13	Review of audit work papers and financial statements - Storapod Holding Company	Holding SPV	4
Cazi	Mustafa	Senior Auditor	13-Feb-13	Agreed or reconciled the financial statement amounts and the financial data in the disclosures to the general ledger, trial balance or lead sheets	Annual audit June 2012	1
Siddiqui	Fawaz	Senior Auditor	13-Feb-13	Work on summary document on Arcapita reorganisation plan	Annual audit June 2012	8
Alhoon	Mahmood	Assistant manager	14-Feb-13	Execution of audit procedures over amounts and disclosures in the financial statements - ARCAPITA INVESTMENT HOLDINGS LIMITED	Annual audit June 2012	7.5
Alhoon	Mahmood	Assistant manager	14-Feb-13	Review of audit work papers and financial statements - Railinvest Funding	Annual audit June 2012	1
Alhoon	Mahmood	Assistant manager	14-Feb-13	Review of audit work papers and financial statements - Storapod WCF Limited	Holding SPV	1
Alhoon	Mahmood	Assistant manager	14-Feb-13	Execution of audit procedures over amounts and disclosures in the financial statements - Storapod Holding Company	Holding SPV	1
Cazi	Mustafa	Senior Auditor	14-Feb-13	Agreed or reconciled the financial statement amounts and the financial data in the disclosures to the general ledger, trial balance or lead sheets	NRA and AIP/L	2
Ibrahim	Fawaz	Senior Director	14-Feb-13	Review of Storapod WCF and Drillbit	Holding SPV	3
Siddiqui	Mohamed	Senior Manager	14-Feb-13	Review of Storapod WCF and Drillbit	Holding SPV	3
Alalawi	Mahmood	Assistant manager	17-Feb-13	Execution of audit procedures over amounts and disclosures in the financial statements - ARCAPITA LT HOLDINGS LIMITED	Annual audit June 2012	9
Alhoon	Mahmood	Assistant manager	17-Feb-13	Review of audit work papers and financial statements - Compliance of the Bank	Annual audit June 2012	9
Al-Jowder	Essa	Partner	17-Feb-13	Review of audit working file	Annual audit June 2012	9
Cazi	Mustafa	Senior Auditor	17-Feb-13	Agreed or reconciled the financial statement amounts and the financial data in the disclosures to the general ledger, trial balance or lead sheets	Annual audit June 2012	9
Siddiqui	Ashwani	Partner	17-Feb-13	Agreed or reconciled the financial statement amounts and the financial data in the disclosures to the general ledger, trial balance or lead sheets	Annual audit June 2012	9
Ibrahim	Imtiaz	Senior Director	17-Feb-13	Discussion with team and others within MENA firm. Review of working file for annual audit.	Annual audit June 2012	8
Salmun	Muhammad	Engagement Auditor	17-Feb-13	Review of financial statements for March 2012	Annual audit June 2012	8
Alalawi	Mohamed	Audit staff	17-Feb-13	Execution of audit procedures over amounts and disclosures in the financial statements (Sontologic WCF Limited)	Annual audit June 2012	8
Alalawi	Mohamed	Audit staff	17-Feb-13	Execution of audit procedures over amounts and disclosures in the financial statements - ARCAPITA LT HOLDINGS LIMITED	Annual audit June 2012	8
Al-Jowder	Essa	Partner	18-Feb-13	Execution of audit procedures over amounts and disclosures in the financial statements - ARCAPITA LT HOLDINGS LIMITED	Annual audit June 2012	8
Cazi	Mustafa	Senior Auditor	18-Feb-13	Review of audit working file	Annual audit June 2012	9
Alalawi	Mohamed	Assistant manager	18-Feb-13	Agreed or reconciled the financial statement amounts and the financial data in the disclosures to the general ledger, trial balance or lead sheets	Annual audit June 2012	9
Siddiqui	Ashwani	Partner	18-Feb-13	Agreed or reconciled the financial statement amounts and the financial data in the disclosures to the general ledger, trial balance or lead sheets	Annual audit June 2012	9
Ibrahim	Imtiaz	Senior Director	18-Feb-13	Discussion with team and others within MENA firm. Review of working file for annual audit.	Annual audit June 2012	9
Salmun	Muhammad	Engagement Auditor	18-Feb-13	Review of working papers and review report for March 2012	Annual audit June 2012	9
Siddiqui	Fawaz	Senior Manager	18-Feb-13	Execution of audit procedures over amounts and disclosures in the financial statements (Sontologic Funding Limited);	Annual audit June 2012	6
Alalawi	Mohamed	Audit staff	18-Feb-13	Review of Holding SPVs - Sontologic WCF Limited, Sontologic funding Limited, J Jili holding	Annual audit June 2012	4
Alalawi	Mohamed	Audit staff	18-Feb-13	Execution of audit procedures over amounts and disclosures in the financial statements - IMS Holdings	Annual audit June 2012	4
Alhoon	Mahmood	Assistant manager	18-Feb-13	Discussions and amendments in financial statements subsequent to reviews by Manager / Partner	Holding SPV	5
Al-Jowder	Essa	Partner	18-Feb-13	Review of audit work papers and financial statements - Sontologic WCF	Holding SPV	4
Ibrahim	Imtiaz	Senior Director	18-Feb-13	Review of audit working file	Annual audit June 2012	9
Cazi	Mustafa	Senior Auditor	18-Feb-13	Agreed or reconciled the financial statement amounts and the financial data in the disclosures to the general ledger, trial balance or lead sheets	Annual audit June 2012	9
Siddiqui	Ashwani	Partner	18-Feb-13	Agreed or reconciled the financial statement amounts and the financial data in the disclosures to the general ledger, trial balance or lead sheets	Annual audit June 2012	9
Alalawi	Mohamed	Assistant manager	18-Feb-13	Discussion with team and others within MENA firm. Review of working file for annual audit.	Annual audit June 2012	9
Alhoon	Mahmood	Assistant manager	18-Feb-13	Review of audit work papers and financial statements - Storapod funding	Annual audit June 2012	9
Ibrahim	Imtiaz	Senior Director	20-Feb-13	Review of audit work papers and financial statements - ARCAPITA INVESTMENT HOLDINGS LIMITED	Annual audit June 2012	9
Al-Jowder	Essa	Partner	20-Feb-13	Review of working papers and review report for March 2012	Annual audit June 2012	9
Cazi	Mustafa	Senior Auditor	20-Feb-13	Review of audit working file	Annual audit June 2012	4
Siddiqui	Ashwani	Partner	20-Feb-13	Agreed or reconciled the financial statement amounts and the financial data in the disclosures to the general ledger, trial balance or lead sheets	Annual audit June 2012	5
Alalawi	Mohamed	Assistant manager	20-Feb-13	Discussions and amendments in financial statements subsequent to reviews by Manager / Partner	Annual audit June 2012	8
Alhoon	Mahmood	Assistant manager	20-Feb-13	Review of audit work papers and financial statements - Storapod funding	Annual audit June 2012	9
Ibrahim	Imtiaz	Senior Director	20-Feb-13	Review of working papers and review report for March 2012	Annual audit June 2012	9
Al-Jowder	Essa	Partner	20-Feb-13	Review of audit working file	Annual audit June 2012	4
Cazi	Mustafa	Senior Auditor	20-Feb-13	Agreed or reconciled the financial statement amounts and the financial data in the disclosures to the general ledger, trial balance or lead sheets	Annual audit June 2012	5
Siddiqui	Ashwani	Partner	20-Feb-13	Agreed or reconciled the financial statement amounts and the financial data in the disclosures to the general ledger, trial balance or lead sheets	Annual audit June 2012	8
Salmun	Muhammad	Engagement Auditor	20-Feb-13	Review of working papers and review report for March 2012	Annual audit June 2012	9
Alalawi	Mohamed	Audit staff	20-Feb-13	Discussions and amendments in financial statements subsequent to reviews by Assistant Manager - Sontologic WCF and Funding	Annual audit June 2012	5
Alalawi	Mohamed	Audit staff	21-Feb-13	Discussions and amendments in financial statements subsequent to reviews by Assistant Manager - IMS Holdings	Annual audit June 2012	3
Alalawi	Mohamed	Audit staff	21-Feb-13	Discussions and amendments in financial statements subsequent to reviews by Assistant Manager - ARCAPITA INVESTMENT HOLDINGS LIMITED	Annual audit June 2012	2
Alalawi	Mohamed	Audit staff	21-Feb-13	Discussions and amendments in financial statements subsequent to reviews by Assistant Manager - ARCAPITA LT HOLDINGS LIMITED	Annual audit June 2012	2
Alalawi	Mohamed	Audit staff	21-Feb-13	Discussions and amendments in financial statements subsequent to reviews by Assistant Manager - MS Holdings	Annual audit June 2012	2
Alhoon	Mahmood	Assistant manager	21-Feb-13	Review of audit work papers and financial statements - MS Holdings	Annual audit June 2012	5
Alhoon	Mahmood	Assistant manager	21-Feb-13	Review of audit work papers and financial statements - ARCAPITA LT HOLDINGS LIMITED	Annual audit June 2012	9
Ibrahim	Imtiaz	Senior Director	21-Feb-13	Review of working papers and review report for March 2012	Annual audit June 2012	9
Al-Jowder	Essa	Partner	21-Feb-13	Review of audit working file	Annual audit June 2012	9
Siddiqui	Ashwani	Partner	21-Feb-13	Discussion with team and others within MENA firm. Review of working file for annual audit.	Annual audit June 2012	9
Salmun	Muhammad	Engagement Auditor	21-Feb-13	Execution of audit procedures over amounts and disclosures in the financial statements (J Jili Company);	Annual audit June 2012	9

Time detail by professional arranged chronologically for the period from 1 November 2012 to 31 March 2013				Description of Service	Engagement	Hours
Last Name	First Name	Title	Date of Service			
Alalawi	Mohamed	Audit staff	24-Feb-13	Execution of audit procedures over amounts and disclosures in the financial statements - Agreements review for Holding SPVs	Holding SPV	9
Al-Jowder	Essa	Partner	24-Feb-13	Internal discussion on June 2012 audit	Annual audit June 2012	4
Al-Jowder	Essa	Partner	24-Feb-13	Review of audit working file	Annual audit June 2012	5
Ibrahim	Imbaz	Senior Director	24-Feb-13	Internal team discussion and review of working papers	Annual audit June 2012	9
Alalawi	Mohamed	Audit staff	25-Feb-13	Execution of audit procedures over amounts and disclosures in the financial statements - ARCAPITA INVESTMENT HOLDINGS LIMITED	Annual audit June 2012	9
Al-Jowder	Essa	Partner	25-Feb-13	Review of audit working file	Annual audit June 2012	8
Ibrahim	Imbaz	Senior Director	25-Feb-13	Internal team discussion and review of working papers	Annual audit June 2012	5
Saltah	Muhammad	Engagement Auditor	25-Feb-13	Discussions and amendments in financial statements subsequent to reviews by Assistant Manager - J Jil Company	Holding SPV	5
Alalawi	Muhammad	Audit staff	26-Feb-13	Execution of audit procedures over amounts and disclosures in the financial statements - ARCAPITA INVESTMENT HOLDINGS LIMITED	Annual audit June 2012	2
Alalawi	Muhammad	Audit staff	26-Feb-13	Discussions and amendments in financial statements subsequent to reviews by Manager / Partner - ARCAPITA LT HOLDINGS LIMITED	Annual audit June 2012	2
Alalawi	Muhammad	Audit staff	26-Feb-13	Execution of audit procedures over amounts and disclosures in the financial statements - MS Holdings	Holding SPV	5
Al-Hoofi	Mahmood	Assistant manager	26-Feb-13	Discussions and amendments in financial statements	Holding SPV	4
Al-Hoofi	Mahmood	Assistant manager	26-Feb-13	Review of audit work papers and financial statements	Holding SPV	9
Al-Jowder	Essa	Partner	26-Feb-13	Discussion with team and review of working papers	Annual audit June 2012	9
Alalawi	Imbaz	Senior Director	26-Feb-13	Internal team discussion and review of working papers	Annual audit June 2012	9
Alalawi	Muhammad	Audit staff	27-Feb-13	Accumulation of data and review of information for performance of general audit procedure - PGAP CHECKLIST	Holding SPV	3
Alalawi	Muhammad	Assistant manager	27-Feb-13	Agreed or reconciled the financial statement amounts and the financial data in the disclosures to the general ledger, trial balance or lead sheets	Annual audit June 2012	9
Al-Hoofi	Mahmood	Partner	27-Feb-13	Review of audit working file	Annual audit June 2012	9
Ibrahim	Imbaz	Senior Director	27-Feb-13	Internal team discussion and review of working papers	Annual audit June 2012	9
Alalawi	Muhammad	Audit staff	28-Feb-13	Discussions with the client and review of legal documents regarding Holdings SPVs	Holding SPV	4
Al-Hoofi	Mahmood	Assistant manager	28-Feb-13	Review of audit work papers and financial statements	Annual audit June 2012	5
Al-Hoofi	Mahmood	Assistant manager	28-Feb-13	Agreed or reconciled the financial statement amounts and the financial data in the disclosures to the general ledger, trial balance or lead sheets	Annual audit June 2012	9
Al-Jowder	Essa	Partner	28-Feb-13	Review of audit working file	Annual audit June 2012	9
Ibrahim	Imbaz	Senior Director	28-Feb-13	Internal team discussion and review of working papers	Holding SPV	6
Alalawi	Muhammad	Audit staff	3-Mar-13	Review of audit work papers and financial statements - MS Holding Company Limited	Holding SPV	9
Alalawi	Muhammad	Assistant manager	3-Mar-13	Review of GAmX and clear review points	Annual audit June 2012	6
Alalawi	Muhammad	Audit staff	4-Mar-13	Review of audit work papers and financial statements - Sorologic WCF	Holding SPV	3
Alalawi	Muhammad	Audit staff	4-Mar-13	Review of audit work papers and financial statements - JJ Holding Company Limited	Holding SPV	3
Alalawi	Muhammad	Audit staff	4-Mar-13	Agreed or reconciled the financial statement amounts and the financial data in the disclosures to the general ledger, trial balance or lead sheets	Annual audit June 2012	9
Al-Hoofi	Muhammad	Assistant manager	5-Mar-13	Review of audit work papers and financial statements - JJ Holding Company Limited	Holding SPV	6
Alalawi	Muhammad	Audit staff	5-Mar-13	Review of audit work papers and financial statements - Sorologic WCF	Holding SPV	3
Alalawi	Muhammad	Audit staff	5-Mar-13	Review of audit work papers and financial statements - Sorologic WCF, JJ Holding, Sorologic Funding, MS Holding	Annual audit June 2012	9
Ibrahim	Imbaz	Senior Director	5-Mar-13	Agreed or reconciled the financial statement amounts and the financial data in the disclosures to the general ledger, trial balance or lead sheets	Annual audit June 2012	9
Al-Hoofi	Muhammad	Assistant manager	5-Mar-13	Review of audit work papers and financial statements - MS Holding Company Limited	Holding SPV	6
Qazi	Muhammad	Audit staff	6-Mar-13	Review of audit work papers and financial statements - Sorologic Funding Limited	Holding SPV	3
Alalawi	Muhammad	Audit staff	6-Mar-13	Review of audit work papers and financial statements of holding companies	Holding SPV	2
Alalawi	Imbaz	Senior Director	7-Mar-13	Review of audit work papers and financial statements	Annual audit June 2012	9
Al-Hoofi	Muhammad	Assistant manager	7-Mar-13	Agreed or reconciled the financial statement amounts and the financial data in the disclosures to the general ledger, trial balance or lead sheets	Annual audit June 2012	7
Alalawi	Muhammad	Audit staff	7-Mar-13	Agreed or reconciled the financial statement amounts and the financial data in the disclosures to the general ledger, trial balance or lead sheets	Annual audit June 2012	15
Alalawi	Muhammad	Audit staff	10-Mar-13	Review of audit work papers and financial statements - Sorologic WCF	Holding SPV	4,5
Alalawi	Muhammad	Audit staff	10-Mar-13	Review of audit work papers and financial statements - Sorologic Holding	Holding SPV	3
Al-Hoofi	Muhammad	Assistant manager	10-Mar-13	Agreed or reconciled the financial statement amounts and the financial data in the disclosures to the general ledger, trial balance or lead sheets	Annual audit June 2012	9
Alalawi	Imbaz	Senior Director	10-Mar-13	Review of Arcapita GAMX	Annual audit June 2012	2
Alalawi	Muhammad	Audit staff	11-Mar-13	Review of audit work papers and financial statements - Strapod WCF	Annual audit June 2012	9
Alalawi	Muhammad	Audit staff	11-Mar-13	Review of audit work papers and financial statements - MS Holding Company Limited	Annual audit June 2012	9
Alalawi	Muhammad	Audit staff	11-Mar-13	Finalization and issuance of draft financial statements - Sorologic Funding + Strapod Holding	Holding SPV	4
Al-Hoofi	Muhammad	Assistant manager	11-Mar-13	Finalization and issuance of draft financial statements - Ms Holdings + Sorologic WCF + Strapod WCF	Holding SPV	3
Al-Hoofi	Muhammad	Assistant manager	11-Mar-13	Review GAmX and clear review points	Annual audit June 2012	5
Ibrahim	Imbaz	Senior Director	11-Mar-13	Review of Arcapita GAMX	Annual audit June 2012	9
Ibrahim	Imbaz	Audit staff	12-Mar-13	Finalization and issuance of draft financial statements - Ms Holdings + Sorologic WCF + Strapod WCF	Investment SPV	9
Ibrahim	Imbaz	Assistant manager	12-Mar-13	Planning procedures under EY Global Audit Methodology	Annual audit June 2012	9
Alalawi	Muhammad	Senior Director	12-Mar-13	Review of Arcapita GAMX	Investment SPV	9
Alalawi	Muhammad	Audit staff	13-Mar-13	Planning procedures under EY Global Audit Methodology	Annual audit June 2012	9
Al-Hoofi	Muhammad	Assistant manager	13-Mar-13	Agreed or reconciled the financial statement amounts and the financial data in the disclosures to the general ledger, trial balance or lead sheets	Annual audit June 2012	9
Ibrahim	Imbaz	Senior Director	13-Mar-13	Accumulation of data and review of information for performance of general audit procedures - Banking Law Checklist	Annual audit June 2012	9
Ibrahim	Imbaz	Assistant manager	13-Mar-13	Review of Arcapita GAMX	Investment SPV	9
Alalawi	Muhammad	Senior Director	13-Mar-13	Planning procedures under EY Global Audit Methodology	Annual audit June 2012	4
Alalawi	Muhammad	Audit staff	14-Mar-13	Agreed or reconciled the financial statement amounts and the financial data in the disclosures to the general ledger, trial balance or lead sheets	Annual audit June 2012	9
Al-Hoofi	Muhammad	Assistant manager	14-Mar-13	Accumulation of data and review of information for performance of general audit procedures - Banking Law Checklist	Annual audit June 2012	9
Ibrahim	Imbaz	Senior Director	14-Mar-13	Review of Arcapita GAMX	Annual audit June 2012	9
Qazi	Muhammad	Senior Auditor	14-Mar-13	Accumulation of data and review of information for performance of general audit procedures - Banking Law Checklist	Annual audit June 2012	9

Time detail by professional arranged chronologically for the period from 1 November 2012 to 31 March 2013

Last Name	First Name	Title	Date of Service	Description of Services	Engagement	Hours
Alilawi	Mohamed	Audit staff	17-Mar-13	Accumulation of data and review of information for performance of substantive procedures - Break ups	Annual audit June 2012	5
Al-Hoon	Mahmood	Assistant manager	17-Mar-13	Agreed or reconciled the financial statement amounts and the financial data in the disclosures to the general ledger, trial balance or lead sheets	Annual audit June 2012	9
Qazi	Mustafa	Senior Auditor	17-Mar-13	Accumulation of data and review of information for performance of general audit procedures - Banking Law Checklist	Annual audit June 2012	9
Al-Hoon	Mahmood	Assistant manager	18-Mar-13	Finalizing and issuance of financial statements - ABD AQUUSTION 1 and 2	Investment SPV	2
Qazi	Mustafa	Senior Auditor	18-Mar-13	Planning procedures under EY Global Audit Methodology	Investment SPV	9
Alilawi	Mohamed	Audit staff	18-Mar-13	Accumulation of data and review of information for performance of substantive procedures - Cash Flow	Annual audit June 2012	9
Al-Hoon	Mahmood	Assistant manager	18-Mar-13	Agreed or reconciled the financial statement amounts and the financial data in the disclosures to the general ledger, trial balance or lead sheets	Annual audit June 2012	7
Al-Hoon	Mahmood	Assistant manager	18-Mar-13	Finalization and issuance of financial statements - Soratologic WCF - Soratologic Funding	Holding SPV	2
Qazi	Mustafa	Senior Auditor	18-Mar-13	Planning procedures under EY Global Audit Methodology	Investment SPV	9
Alilawi	Mohamed	Audit staff	18-Mar-13	Agreed or reconciled the financial statement amounts and the financial data in the disclosures to the general ledger, trial balance or lead sheets	Annual audit June 2012	9
Al-Hoon	Mahmood	Assistant manager	18-Mar-13	Accumulation of data and review of information for performance of substantive procedures - Risk Management	Annual audit June 2012	7
Alilawi	Mohamed	Audit staff	19-Mar-13	Agreed or reconciled the financial statement amounts and the financial data in the disclosures to the general ledger, trial balance or lead sheets	Holding SPV	2
Qazi	Mustafa	Senior Auditor	19-Mar-13	Planning procedures under EY Global Audit Methodology	Investment SPV	9
Al-Hoon	Mahmood	Assistant manager	19-Mar-13	Agreed or reconciled the financial statement amounts and the financial data in the disclosures to the general ledger, trial balance or lead sheets	Annual audit June 2012	9
Alilawi	Mohamed	Audit staff	20-Mar-13	Issuance of final financial statements - J Jill Holding 31 Jan 2013	Holding SPV	6
Qazi	Mustafa	Senior Auditor	20-Mar-13	Planning procedures under EY Global Audit Methodology	Investment SPV	9
Al-Hoon	Mahmood	Assistant manager	20-Mar-13	Agreed or reconciled the financial statement amounts and the financial data in the disclosures to the general ledger, trial balance or lead sheets	Annual audit June 2012	1
Alilawi	Mohamed	Audit staff	20-Mar-13	Accumulation of data and review of information for performance of substantive procedures - Risk Management	Annual audit June 2012	9
Al-Hoon	Mahmood	Assistant manager	20-Mar-13	Agreed or reconciled the financial statement amounts and the financial data in the disclosures to the general ledger, trial balance or lead sheets	Annual audit June 2012	9
Alilawi	Mohamed	Audit staff	20-Mar-13	Accumulation of data and review of information for performance of substantive procedures - Risk Management	Annual audit June 2012	9
Alilawi	Mohamed	Audit staff	21-Mar-13	Accumulation of data and review of information for performance of substantive procedures - Risk Management	Annual audit June 2012	3
Ibrahim	Imtiaz	Senior Director	21-Mar-13	Review of Arcapita GAMX	Annual audit June 2012	9
Qazi	Mustafa	Senior Auditor	21-Mar-13	Agreed or reconciled the financial statement amounts and the financial data in the disclosures to the general ledger, trial balance or lead sheets	Investment SPV	9
Qazi	Mustafa	Senior Auditor	24-Mar-13	Review of templates of the financial statements, MG 1 and MG2, ABD Acquisition 1 and 2.	Annual audit June 2012	4.5
Alilawi	Mohamed	Audit staff	24-Mar-13	Accumulation of data and review of information for performance of substantive procedures - URIA	Annual audit June 2012	4.5
Qazi	Mohamed	Audit staff	24-Mar-13	Accumulation of data and review of information for performance of substantive procedures - URIA	Annual audit June 2012	9
Alilawi	Mohamed	Audit staff	25-Mar-13	Execution of audit procedures over amounts and disclosures in the financial statements;	Investment SPV	2
Qazi	Mustafa	Senior Auditor	25-Mar-13	Review of MS Holdings	Holding SPV	9
Siddiqui	Fawaz	Senior Manager	25-Mar-13	Accumulation of data and review of information for performance of substantive procedures - Note 19 (operating Lease)	Annual audit June 2012	5
Alilawi	Mohamed	Audit staff	25-Mar-13	Accumulation of data and review of information for performance of substantive procedures - Note 19 (operating Lease)	Annual audit June 2012	4
Alilawi	Mohamed	Audit staff	25-Mar-13	Accumulation of data and review of information for performance of substantive procedures - Note 19 (operating Lease)	Annual audit June 2012	9
Ibrahim	Imtiaz	Senior Director	26-Mar-13	Discussion with partners regarding report for annual audit June 2012. Review of Arcapita GAMX.	Investment SPV	2
Qazi	Fawaz	Senior Manager	27-Mar-13	Review of templates of the financial statements, MG 1 and MG2, ABD Acquisition 1 and 2.	Investment SPV	9
Qazi	Mustafa	Senior Auditor	28-Mar-13	Execution of audit procedures over amounts and disclosures in the financial statements.	Investment SPV	9
Qazi	Mustafa	Senior Auditor	28-Mar-13	Internal meeting on current status of the audit	Investment SPV	3
Ibrahim	Imtiaz	Senior Director	28-Mar-13	Review and discussion on AHL March 2012 financial statements.	Annual audit June 2012	4
Siddiqui	Fawaz	Senior Manager	28-Mar-13	Review and discussion on AHL March 2012 financial statements.	Annual audit June 2012	4

Time detail by professional arranged chronologically for the period from 1 April 2013 to 17 September 2013

Last Name	First Name	Title	Date of Service	Description of Service	Engagement	Hours
Ahmad	Aziz	Executive Manager	1-Apr-13	Review of RE Investments - Sunrise IV	Annual audit June 2012	7.0
Siddiqui	Fawaz	Senior Manager	1-Apr-13	Review of MS holding and Drilling	Holding SPV	3.0
Alalawi	Mohamed	Audit staff	1-Apr-13	Accumulation of data and review of information for performance of substantive procedures - Note 24 (Capital Management)	Annual audit June 2012	7.0
Siddiqui	Fawaz	Manager	1-Apr-13	Review PIRI Forum	PIRI	9.0
Gazi	Mustafa	Senior Auditor	1-Apr-13	Execution of audit procedures over amounts and disclosures in the financial statements - Bahrain entities	Investment SPV	4.0
Ahmad	Aziz	Executive Manager	2-Apr-13	Review of RE Investments - Crescent Euro	Annual audit June 2012	8.0
Al-Hoon	Mahmood	Assistant manager	2-Apr-13	Reading and reviewing financial statements to check reasonableness and consistency	Annual audit June 2012	9.0
Ibrahim	Imtiaz	Senior Director	2-Apr-13	Review of PIRI Forum	PIRI	2.0
Saiman	Muhammad	Engagement Auditor	2-Apr-13	Accumulation of data and review of information for performance of substantive procedures - General and Administration expense	Annual audit June 2012	1.0
Saiman	Muhammad	Engagement Auditor	2-Apr-13	Accumulation of data and review of information for performance of substantive procedures - Cost of sales	Annual audit June 2012	6.0
Saiman	Muhammad	Engagement Auditor	2-Apr-13	Accumulation of data and review of information for performance of substantive procedures - Provisions	Annual audit June 2012	4.0
Ahmad	Aziz	Executive Manager	3-Apr-13	Review of RE Investments - Crescent Euro	Annual audit June 2012	7.0
Al-Hoon	Mahmood	Assistant manager	3-Apr-13	Reading and reviewing financial statements to check reasonableness and consistency	Annual audit June 2012	9.0
Ibrahim	Imtiaz	Senior Director	3-Apr-13	Review GAMX	Annual audit June 2012	8.0
Saiman	Muhammad	Engagement Auditor	3-Apr-13	Accumulation of data and review of information for performance of substantive procedures - Cost of sales	Annual audit June 2012	9.0
Siddiqui	Fawaz	Senior Manager	3-Apr-13	Work on interim fee application Nov 12 to Mar 13	Annual audit June 2012	6.0
Siddiqui	Fawaz	Senior Manager	3-Apr-13	Review of PE Investments PODS	Annual audit June 2012	8.0
Ahmad	Aziz	Executive Manager	4-Apr-13	Review of PE Investments PODS	Annual audit June 2012	6.0
Al-Hoon	Mahmood	Assistant manager	4-Apr-13	Cross-referenced period end amounts on the trial balance to lead sheets	Annual audit June 2012	8.0
Al-Hoon	Mahmood	Assistant manager	4-Apr-13	Meeting with the client financial control for amendments in financial statements required	Annual audit June 2012	4.0
Saiman	Muhammad	Engagement Auditor	4-Apr-13	Accumulation of data and review of information for performance of substantive procedures - General and Administration expense	Annual audit June 2012	2.0
Saiman	Muhammad	Engagement Auditor	4-Apr-13	Accumulation of data and review of information for performance of substantive procedures - Cost of sales	Annual audit June 2012	4.0
Saiman	Muhammad	Engagement Auditor	4-Apr-13	Accumulation of data and review of information for performance of substantive procedures - review of underlying documentation (Administrative and other expenses)	Annual audit June 2012	2.0
Saiman	Muhammad	Engagement Auditor	5-Apr-13	Accumulation of data and review of information for performance of substantive procedures - Cost of sales	Annual audit June 2012	7.0
Ahmad	Aziz	Executive Manager	5-Apr-13	Review of PE Investments PODS	Annual audit June 2012	7.0
Ibrahim	Imtiaz	Senior Director	7-Apr-13	Review GAMX	Annual audit June 2012	9.0
Ahmad	Aziz	Executive Manager	8-Apr-13	Review of PE Investments IDHSOFT	Annual audit June 2012	8.0
Ibrahim	Imtiaz	Senior Director	8-Apr-13	Review GAMX	Annual audit June 2012	9.0
Siddiqui	Fawaz	Senior Manager	8-Apr-13	Work on additional fee application	Annual audit June 2012	7.0
Ahmad	Aziz	Executive Manager	9-Apr-13	Review of PE Investments IDHSOFT	Annual audit June 2012	9.0
Ibrahim	Imtiaz	Senior Director	9-Apr-13	Review GAMX	Annual audit June 2012	9.0
Qazi	Mustafa	Senior Auditor	9-Apr-13	Agreed or reconciled the financial statement amounts and the financial data in the disclosures to the general ledger, trial balance or lead sheets	Annual audit June 2012	6.0
Ahmad	Aziz	Executive Manager	10-Apr-13	Review of PE Investments J Jili	Annual audit June 2012	9.0
Siddiqui	Fawaz	Senior Manager	10-Apr-13	Review Holding SPV financial statements	Annual audit June 2012	3.0
Siddiqui	Fawaz	Senior Manager	10-Apr-13	Accumulation of data and review of information for performance of substantive procedures - Fixed assets (Depreciation)	Holding SPV	9.0
Alalawi	Mohamed	Audit staff	10-Apr-13	Execution of audit procedures over amounts and disclosures in the financial statements - Bahrain entities	Annual audit June 2012	9.0
Ibrahim	Imtiaz	Senior Auditor	10-Apr-13	Review GAMX	Annual audit June 2012	7.0
Qazi	Mustafa	Senior Auditor	11-Apr-13	Review of PE Investments J Jili	Annual audit June 2012	1.0
Ahmad	Aziz	Executive Manager	11-Apr-13	Review Holding SPV financial statements	Annual audit June 2012	8.0
Parsad	Ram	Executive Director	11-Apr-13	Accumulation of data and review of information for performance of substantive procedures - Fixed assets (Depreciation)	Investment SPV	9.0
Alalawi	Mohamed	Audit staff	11-Apr-13	Execution of audit procedures over amounts and disclosures in the financial statements - Bahrain entities	Annual audit June 2012	8.0
Ibrahim	Imtiaz	Senior Auditor	11-Apr-13	Review GAMX	Annual audit June 2012	3.0
Qazi	Mustafa	Senior Auditor	12-Apr-13	Review of PE Investments Polygel	Annual audit June 2012	8.0
Ahmad	Aziz	Executive Manager	12-Apr-13	Accumulation of data and review of information for performance of substantive procedures - Property plant and equipment	Annual audit June 2012	7.0
Alalawi	Mohamed	Audit staff	12-Apr-13	Execution of audit procedures over amounts and disclosures in the financial statements - Bahrain entities	Annual audit June 2012	2.0
Ibrahim	Imtiaz	Senior Director	12-Apr-13	Review of GAMX - substantive procedures	Annual audit June 2012	9.0
Qazi	Mustafa	Senior Auditor	13-Apr-13	Execution of audit procedures over amounts and disclosures in the financial statements - Bahrain entities	Investment SPV	9.0
Ahmad	Aziz	Executive Manager	13-Apr-13	Review of INF Investments Horizon	Annual audit June 2012	7.0
Alalawi	Mohamed	Audit staff	13-Apr-13	Execution of audit procedures over amounts and disclosures in the financial statements - Bahrain entities	Annual audit June 2012	9.0
Ibrahim	Imtiaz	Senior Director	13-Apr-13	Review of GAMX - Revenue	Annual audit June 2012	3.0
Siddiqui	Fawaz	Senior Manager	13-Apr-13	Review of INF Investments Horizon	Annual audit June 2012	8.0
Ahmad	Aziz	Executive Manager	14-Apr-13	Internal team discussion and review of working papers	Annual audit June 2012	8.0
Ibrahim	Imtiaz	Senior Director	15-Apr-13	Review of PE Investments Polygel	Annual audit June 2012	9.0
Ahmad	Aziz	Executive Manager	15-Apr-13	Execution of audit procedures over amounts and disclosures in the financial statements - Bahrain entities	Annual audit June 2012	7.0
Qazi	Mustafa	Senior Auditor	15-Apr-13	Review of INF Investments Mobby	Investment SPV	9.0
Ahmad	Aziz	Executive Manager	16-Apr-13	Review of audit work papers and financial statements	Annual audit June 2012	9.0
Ibrahim	Imtiaz	Senior Director	17-Apr-13	Review of INF Investments Mobby	Annual audit June 2012	7.0
Ahmad	Aziz	Executive Manager	17-Apr-13	Review of audit work papers and financial statements	Annual audit June 2012	9.0
Ibrahim	Imtiaz	Senior Director	17-Apr-13	Review of INF Investments Vindian	Annual audit June 2012	8.0
Ahmad	Aziz	Executive Manager	18-Apr-13	Review of audit work papers and financial statements	Annual audit June 2012	8.0
Ibrahim	Imtiaz	Senior Director	18-Apr-13	Review of audit work papers and financial statements	Annual audit June 2012	9.0
Ahmad	Aziz	Executive Manager	19-Apr-13	Review of INF Investments Vindian	Annual audit June 2012	7.0
Ibrahim	Imtiaz	Senior Auditor	20-Apr-13	Review of INF Investments Freightliner	Annual audit June 2012	8.0
Ahmad	Aziz	Executive Manager	20-Apr-13	Review of INF Investments Freightliner	Annual audit June 2012	8.0

Time detail by professional arranged chronologically for the period from 1 April 2013 to 17 September 2013

Last Name	First Name	Title	Date of Service	Description of Service	Engagement	Hours
Ahmad	Aziz	Executive Manager	21-Apr-13	Review of INF Investments Freightliner	Annual audit June 2012	7.0
Siddiqui	Fawaz	Senior Manager	21-Apr-13	Work on time records and fee application	Annual audit June 2012	1.0
Ahmad	Aziz	Executive Manager	22-Apr-13	Review of RE investments AED II	Annual audit June 2012	9.0
Ozai	Mustafa	Senior Auditor	22-Apr-13	Execution of audit procedures over amounts and disclosures in the financial statements - Bahrain entities	Investment SPV	9.0
Siddiqui	Fawaz	Senior Manager	22-Apr-13	Work on additional fee application after changes by our lawyer	Annual audit June 2012	2.0
Ahmad	Aziz	Executive Manager	23-Apr-13	Review of RE investments AED II	Annual audit June 2012	9.0
Siddiqui	Fawaz	Senior Manager	23-Apr-13	Review Holding SPV financial statements	Holding SPV	3.0
Ibrahim	Imtiaz	Senior Manager	23-Apr-13	Review of Saudi Industrial Warehouses Acquisitions WLL	Annual audit June 2012	3.0
Siddiqui	Fawaz	Senior Director	23-Apr-13	Work on additional fee application after changes by our lawyer	Annual audit June 2012	1.0
Ahmad	Aziz	Executive Manager	24-Apr-13	Review of RE investments AED II	Annual audit June 2012	9.0
Younas	Hammad	Partner	24-Apr-13	Internal discussions on investments	Annual audit June 2012	1.0
Ahmad	Aziz	Executive Manager	25-Apr-13	Review of RE investments Leyatana	Annual audit June 2012	9.0
Ibrahim	Imtiaz	Senior Director	25-Apr-13	Internal discussions with valuation team on investments	Annual audit June 2012	1.0
Younas	Hammad	Partner	25-Apr-13	Internal discussions and review of the internal memorandum on valuations	Annual audit June 2012	9.0
Ahmad	Aziz	Executive Manager	28-Apr-13	Review of RE investments - Sunrise IV	Annual audit June 2012	9.0
Ahmad	Aziz	Executive Manager	29-Apr-13	Review of RE investments - Sunrise IV	Annual audit June 2012	9.0
Stodiqi	Fawaz	Senior Manager	29-Apr-13	Review Holding SPV financial statements	Annual audit June 2012	9.0
Ahmad	Aziz	Executive Manager	30-Apr-13	Review of RE investments - Sunrise IV	Annual audit June 2012	9.0
Stodiqi	Fawaz	Senior Manager	30-Apr-13	Review Holding SPV financial statements	Annual audit June 2012	9.0
Ahmad	Aziz	Executive Manager	1-May-13	Internal discussions on investment valuations	Annual audit June 2012	9.0
Ahmad	Aziz	Executive Manager	2-May-13	Review of Questions relating to RE Investments	Annual audit June 2012	2.0
Ahmad	Aziz	Executive Manager	5-May-13	Review of Questions relating to PE Investments	Annual audit June 2012	9.0
Ibrahim	Imtiaz	Senior Director	5-May-13	Arcaipia Planning Review	Annual audit June 2012	9.0
Ahmad	Aziz	Executive Manager	6-May-13	Review of Questions relating to INF Investments	Holding SPV	5.0
Ahmad	Mohamed	Audit staff	6-May-13	Finalization and issuance of draft financial statements - Strapod Holding Company 31 December 2012	Annual audit June 2012	1.0
Ibrahim	Imtiaz	Senior Director	6-May-13	Review of documentation of walkthrough of Investment placement	Annual audit June 2012	9.0
Ahmad	Aziz	Executive Manager	7-May-13	Review of GAMX - substantive procedures	Annual audit June 2012	1.0
Ibrahim	Imtiaz	Senior Director	7-May-13	Review of investment review memorandum	Annual audit June 2012	9.0
Ahmad	Aziz	Executive Manager	8-May-13	Review of investment review memorandum	Annual audit June 2012	9.0
Ibrahim	Imtiaz	Senior Director	8-May-13	Review of investment review memorandum	Annual audit June 2012	9.0
Ahmad	Aziz	Executive Manager	9-May-13	Review of investment review memorandum	Annual audit June 2012	9.0
Ibrahim	Imtiaz	Senior Director	9-May-13	Internal meeting on current status of the audit	Annual audit June 2012	9.0
Younas	Hammad	Partner	12-May-13	Internal discussions and review of the internal memorandum on valuations	Annual audit June 2012	9.0
Zulalikh	Mahmood	Senior Manager	12-May-13	Accumulation of data and review of information for performance of substantive procedures - Investments valuation review	Annual audit June 2012	6.0
Ahmad	Aziz	Executive Manager	13-May-13	Discussions with client and requesting further requirements	Annual audit June 2012	9.0
Younas	Hammad	Partner	13-May-13	Internal discussions and review of the internal memorandum on valuations	Annual audit June 2012	9.0
Zulalikh	Mahmood	Senior Manager	13-May-13	Accumulation of data and review of information for performance of substantive procedures - Investments Reviewing Investments Waterfalls	Annual audit June 2012	6.0
Ahmad	Aziz	Executive Manager	14-May-13	Discussions with Audit team on investment valuations	Annual audit June 2012	2.0
Ibrahim	Imtiaz	Senior Director	14-May-13	Discussions of and review of audit report and financial statements	Annual audit June 2012	3.0
Ibrahim	Imtiaz	Senior Director	14-May-13	Discussions of and review of audit report and financial statements	Annual audit June 2012	3.0
Khan	Saleh	Senior Manager	14-May-13	Accumulation of data and review of information for performance of general audit procedures - Investments (Waterfall)	Annual audit June 2012	9.0
Ibrahim	Imtiaz	Senior Manager	14-May-13	Accumulation of data and review of information for performance of general audit procedures - Investments (Waterfall)	Annual audit June 2012	9.0
Ibrahim	Imtiaz	Senior Manager	14-May-13	Accumulation of data and review of information for performance of general audit procedures - Investments Reviewing Investments Waterfalls	Annual audit June 2012	7.0
Zulalikh	Mahmood	Senior Manager	14-May-13	Accumulation of data and review of information for performance of substantive procedures - Investments Reviewing Investments Waterfalls	Annual audit June 2012	6.0
Ahmad	Aziz	Executive Manager	15-May-13	Review of investment review memorandum	Annual audit June 2012	9.0
Ibrahim	Imtiaz	Senior Director	15-May-13	Discussions of and review of audit report and financial statements	Annual audit June 2012	9.0
Zulalikh	Mahmood	Senior Manager	15-May-13	Accumulation of data and review of information for performance of substantive procedures - Investments Reviewing Investments Waterfalls	Annual audit June 2012	6.0
Ahmad	Aziz	Executive Manager	16-May-13	Review of investment review memorandum	Annual audit June 2012	9.0
Ahmad	Aziz	Executive Manager	19-May-13	Review of investment review memorandum	Annual audit June 2012	6.0
Alalawi	Mohamed	Audit staff	19-May-13	Accumulation of data and review of information for performance of substantive procedures - Fixed assets (Sub-Ledgers with Agreement General Ledger)	Annual audit June 2012	9.0
Al-Hoori	Mahmood	Assistant manager	19-May-13	Agreed or reconciled the financial statement amounts and the financial data in the disclosures to the general ledger, trial balance or lead sheets	Annual audit June 2012	9.0
Zulalikh	Mahmood	Senior Manager	19-May-13	Accumulation of data and review of information for performance of substantive procedures - Investments Reviewing Investments Waterfalls	Annual audit June 2012	9.0
Ahmad	Aziz	Executive Manager	20-May-13	Review of investment review memorandum	Annual audit June 2012	7.0
Ahmad	Aziz	Executive Manager	20-May-13	Accumulation of data and review of information for performance of substantive procedures - Fixed assets (Sub-Ledgers with Agreement General Ledger)	Annual audit June 2012	9.0
Siddiqui	Fawaz	Audit staff	20-May-13	Review of investment review memorandum	Holding SPV	3.0
Al-Hoori	Mahmood	Assistant manager	20-May-13	Agreed or reconciled the financial statement amounts and the financial data in the disclosures to the general ledger, trial balance or lead sheets	Annual audit June 2012	9.0
Ibrahim	Imtiaz	Senior Director	20-May-13	Discussions of and review of audit report and financial statements	Annual audit June 2012	9.0
Zulalikh	Mahmood	Senior Manager	20-May-13	Accumulation of data and review of information for performance of substantive procedures - Investments Reviewing Investments Waterfalls	Annual audit June 2012	9.0
Ahmad	Aziz	Executive Manager	21-May-13	Review of memorandum conclusion	Annual audit June 2012	8.0
Alalawi	Mohamed	Audit staff	21-May-13	Accumulation of data and review of information for performance of substantive procedures - Cash Flow Disclosure	Annual audit June 2012	9.0
Al-Hoori	Mahmood	Assistant manager	21-May-13	Compared opening balances to prior period's audited financial statements, work papers or lead sheets	Annual audit June 2012	5.0
Al-Hoori	Mahmood	Assistant manager	21-May-13	Cross-referenced period end amounts on the trial balance to lead sheets	Annual audit June 2012	4.0
Zulalikh	Mahmood	Senior Manager	21-May-13	Accumulation of data and review of information for performance of substantive procedures - Investments Reviewing Investments Waterfalls	Annual audit June 2012	5.0

Time detail by professional arranged chronologically for the period from 1 April 2013 to 17 September 2013

Last Name	First Name	Title	Date of Service	Description of Service	Engagement	Hours
Ahmad	Aziz	Executive Manager	22-May-13	Wrap up procedures	Annual audit June 2012	7.0
Ahmad	Mahmood	Assistant Manager	22-May-13	Agreed or reconciled the financial statement amounts and the financial data in the disclosures to the general ledger, trial balance or lead sheets	Annual audit June 2012	9.0
Siddiqui	Fawaz	Senior Manager	22-May-13	Work on finalisation of June 2012 financial statements	Annual audit June 2012	5.0
Zubair	Mahmood	Senior Manager	22-May-13	Accumulation of data and review of information for performance of substantive procedures - Investments Reviewing Investments Waterfalls	Annual audit June 2012	5.0
Ahmad	Aziz	Executive Manager	23-May-13	Wrap and memorandum finalization procedures	Annual audit June 2012	8.0
Ibrahim	Imtiaz	Assistant manager	23-May-13	Reading and reviewing financial statements to check reasonableness and consistency - Arcapita Bank	Annual audit June 2012	9.0
Ibrahim	Imtiaz	Senior Director	23-May-13	Discussions of and review of audit report and financial statements	Annual audit June 2012	1.0
Siddiqui	Fawaz	Senior Manager	23-May-13	Work on finalisation of June 2012 financial statements	Annual audit June 2012	9.0
Ibrahim	Imtiaz	Assistant manager	26-May-13	Reading and reviewing financial statements to check reasonableness and consistency - Arcapita Bank	Annual audit June 2012	9.0
Ibrahim	Imtiaz	Senior Director	26-May-13	Discussions of and review of audit report and financial statements	Annual audit June 2012	9.0
Ibrahim	Imtiaz	Assistant manager	27-May-13	Discussions and amendments in financial statements subsequent to reviews by Manager / Partner	Annual audit June 2012	9.0
Ibrahim	Imtiaz	Senior Director	27-May-13	Discussions of and review of audit report and financial statements	Annual audit June 2012	9.0
Ibrahim	Imtiaz	Assistant manager	28-May-13	Reading and reviewing financial statements to check reasonableness and consistency - Arcapita Bank	Annual audit June 2012	9.0
Qazi	Mustafa	Senior Auditor	28-May-13	Execution of audit procedures over amounts and disclosures in the financial statements - Bahrain entities	Investment SPV	9.0
Ah-Hoon	Mahmood	Assistant manager	29-May-13	Reading and reviewing financial statements to check reasonableness and consistency - Arcapita Bank	Annual audit June 2012	6.0
Siddiqui	Fawaz	Senior Manager	30-May-13	Execution of audit procedures over amounts and disclosures in the financial statements	Annual audit June 2012	9.0
Ah-Hoon	Mahmood	Assistant manager	30-May-13	Review of financial statements of AIPL for 30 June 2011 and 2012	NRA and AIPL	3.0
Siddiqui	Fawaz	Senior Manager	30-May-13	Accumulation of data and review of information for performance of general audit procedure - Related party enabler	NRA and AIPL	3.0
Salmán	Muhammad	Audit staff	30-May-13	Accumulation of data and review of information for performance of general audit procedure - Financial statement procedures enabler	NRA and AIPL	3.0
Salmán	Muhammad	Audit staff	30-May-13	Accumulation of data and review of information for performance of general audit procedure - Laws and regulation enabler	NRA and AIPL	3.0
Qazi	Mustafa	Audit staff	30-May-13	Execution of audit procedures over amounts and disclosures in the financial statements for AIML	Annual audit June 2012	9.0
Sathian	Muhammad	Senior Auditor	31-May-13	Accumulation of data and review of information for performance of general audit procedure - PCGAP enabler	NRA and AIPL	9.0
Ah-Hoon	Mahmood	Assistant manager	2-Jun-13	Execution of audit procedures over amounts and disclosures in the financial statements - AIPL 2011 and AIPL 2012	Annual audit June 2012	9.0
Qazi	Fawaz	Senior Auditor	2-Jun-13	Execution of audit procedures over amounts and disclosures in the financial statements for Subsidiaries	Annual audit June 2012	2.0
Ah-Hoon	Mahmood	Senior Manager	2-Jun-13	Work on additional billing motion	Holding SPV	3.0
Siddiqui	Fawaz	Senior Manager	3-Jun-13	Review of audit work papers and financial statements	NRA and AIPL	1.0
Siddiqui	Fawaz	Senior Manager	3-Jun-13	Work on review of AIPL and NRA June 2011 and June 2012	NRA and AIPL	1.0
Ibrahim	Imtiaz	Senior Director	3-Jun-13	Review of AIPL / NRA	NRA and AIPL	2.0
Ah-Hoon	Mahmood	Audit senior	3-Jun-13	Accumulation of data and review of information for performance of general audit procedure - PCGAP enabler	NRA and AIPL	1.0
Ah-Hoon	Mahmood	Audit senior	3-Jun-13	Accumulation of data and review of information for performance of general audit procedure - Related Party enabler	NRA and AIPL	1.5
Ah-Hoon	Mahmood	Audit senior	3-Jun-13	Accumulation of data and review of information for performance of general audit procedure - Laws and Regulation enabler	NRA and AIPL	1.5
Ah-Hoon	Mahmood	Audit senior	3-Jun-13	Accumulation of data and review of information for performance of general audit procedure - Going concern enabler	NRA and AIPL	2.0
Ah-Hoon	Mahmood	Audit senior	3-Jun-13	Meeting with Tony's team regarding finalization of AIPL and NRA	NRA and AIPL	1.0
Ah-Hoon	Mahmood	Audit senior	3-Jun-13	Accumulation of data and review of information for performance of general audit procedure - Financial Statement Procedures enabler	NRA and AIPL	1.0
Ah-Hoon	Mahmood	Audit senior	3-Jun-13	Meetings with Tony's team regarding financial statements issuance and review the final sets before sending them for signing	Investment SPV	3.0
Govindapuram	Prasanith	Senior Director	3-Jun-13	Review of audit work papers and financial statements - Bahrain entities	Investment SPV	2.0
Ibrahim	Mustafa	Senior Auditor	3-Jun-13	Execution of audit procedures over amounts and disclosures in the financial statements - Bahrain entities	Investment SPV	9.0
Siddiqui	Fawaz	Senior Manager	3-Jun-13	Review of audit work papers and financial statements - Bahrain entities	Investment SPV	1.0
Ah-Hoon	Mahmood	Assistant manager	4-Jun-13	Review of audit work papers and financial statements - Subsidiaries	Annual audit June 2012	9.0
Siddiqui	Fawaz	Senior Manager	4-Jun-13	Review of audit work papers and financial statements	Holding SPV	7.0
Govindapuram	Prasanith	Senior Director	4-Jun-13	Review of audit work papers and financial statements - Bahrain entities	Investment SPV	2.0
Ibrahim	Imtiaz	Senior Director	4-Jun-13	Review of audit work papers and financial statements - Bahrain entities	Investment SPV	9.0
Qazi	Mustafa	Senior Auditor	4-Jun-13	Execution of audit procedures over amounts and disclosures in the financial statements - Bahrain entities	Investment SPV	5.0
Siddiqui	Fawaz	Senior Manager	4-Jun-13	Review of audit work papers and financial statements - Bahrain entities	Investment SPV	2.0
Abdawi	Mohamed	Audit staff	4-Jun-13	Issuance of draft financial statements - J Jia Holding 31 Jan 2013	Holding SPV	9.0
Ibrahim	Imtiaz	Assistant manager	5-Jun-13	Review of audit work papers and financial statements - Subsidiaries	Annual audit June 2012	5.0
Ibrahim	Imtiaz	Senior Director	5-Jun-13	Review of audit work papers and financial statements - Bahrain entities	Investment SPV	4.5
Ibrahim	Imtiaz	Senior Manager	5-Jun-13	Review of audit work papers and financial statements - Bahrain entities	Investment SPV	5.0
Ah-Hoon	Mahmood	Assistant manager	6-Jun-13	Review of audit work papers and financial statements - Bahrain entities	Annual audit June 2012	9.0
Ibrahim	Imtiaz	Senior Director	6-Jun-13	Review of audit work papers and financial statements - Bahrain entities	Investment SPV	9.0
Ibrahim	Imtiaz	Assistant manager	9-Jun-13	Work on Summary review memorandum	Annual audit June 2012	5.0
Ibrahim	Imtiaz	Senior Director	9-Jun-13	Review of audit work papers and financial statements - Bahrain entities	Investment SPV	9.0
Siddiqui	Fawaz	Senior Manager	9-Jun-13	Review of audit work papers and financial statements - Bahrain entities	Investment SPV	2.0
Ah-Hoon	Mahmood	Assistant manager	10-Jun-13	Review of audit work papers and financial statements - Bahrain entities	Investment SPV	1.0
Ah-Hoon	Mohammed	Engagement Auditor	10-Jun-13	Execution of audit procedures over amounts and disclosures in the financial statements - Bahrain entities	Investment SPV	9.0
Ibrahim	Imtiaz	Senior Director	10-Jun-13	Work on engagement wrap up procedures and review of GAMX File	Annual audit June 2012	7.0
Ibrahim	Imtiaz	Senior Director	10-Jun-13	Review of audit work papers and financial statements - Bahrain entities	Investment SPV	4.0
Ah-Hoon	Mahmood	Assistant manager	11-Jun-13	Review of audit work papers and financial statements - Bahrain entities	Investment SPV	4.0
Ah-Hoon	Mohammed	Engagement Auditor	11-Jun-13	Execution of audit procedures over amounts and disclosures in the financial statements - Bahrain entities	Investment SPV	4.0
Al-Jowder	Essa	Partner	11-Jun-13	Engagement wrap up and finalization procedures	Annual audit June 2012	6.0
Ibrahim	Imtiaz	Senior Director	11-Jun-13	Work on engagement wrap up procedures and review of GAMX File	Annual audit June 2012	9.0

Time detail by professional arranged chronologically for the period from 1 April 2013 to 17 September 2013

Last Name	First Name	Title	Date of Service	Description of Service	Engagement	Hours
Ibrahim	Imiaz	Senior Director	11-Jun-13	Review of audit work papers and financial statements - Bahrain entities	Investment SPV	1.0
Al-Hoori	Mahmood	Assistant manager	12-Jun-13	Review of audit work papers and financial statements - Bahrain entities	Investment SPV	5.0
Almarzooqi	Mohammed	Engagement Auditor	12-Jun-13	Execution of audit procedures over amounts and disclosures in the financial statements - Bahrain entities	Investment SPV	5.0
Ibrahim	Imiaz	Senior Director	12-Jun-13	Work on engagement wrap up procedures and review of GAAX File	Annual audit June 2012	9.0
Ibrahim	Imiaz	Senior Director	12-Jun-13	Review of audit work papers and financial statements - Bahrain entities	Investment SPV	5.0
Siddiqui	Fawaz	Senior Manager	12-Jun-13	Engagement wrap up and finalization procedures	Annual audit June 2012	2.0
Ibrahim	Imiaz	Senior Director	13-Jun-13	Engagement wrap up and finalization procedures	Annual audit June 2012	9.0
Al-Hoori	Mohammed	Assistant manager	13-Jun-13	Review of audit work papers and financial statements - Bahrain entities	Investment SPV	4.0
Almarzooqi	Imiaz	Engagement Auditor	16-Jun-13	Execution of audit procedures over amounts and disclosures in the financial statements - Bahrain entities	Investment SPV	6.0
Ibrahim	Mohammed	Senior Director	16-Jun-13	Review of audit work papers and financial statements - Bahrain entities	Investment SPV	2.0
Almarzooqi	Mohammed	Engagement Auditor	17-Jun-13	Execution of audit procedures over amounts and disclosures in the financial statements - Bahrain entities	ESOP SPV	3.0
Salmán	Muhammad	Engagement Auditor	17-Jun-13	Execution of audit procedures over amounts and disclosures in the financial statements - ESOP financial statements	ESOP SPV	9.0
Ibrahim	Imiaz	Senior Director	17-Jun-13	Engagement wrap up and finalization procedures	Annual audit June 2012	9.0
Qazi	Muhammad	Senior Auditor	17-Jun-13	Accumulation of data and review of information for performance of substantive procedures - Discussion on preparation of ASCL Financials	ESOP SPV	1.0
Ibrahim	Imiaz	Senior Director	17-Jun-13	Review of audit work papers and financial statements - Bahrain entities	Investment SPV	5.0
Salmán	Muhammad	Engagement Auditor	18-Jun-13	Execution of audit procedures over amounts and disclosures in the financial statements - ESOP financial statements	ESOP SPV	9.0
Almarzooqi	Mohammed	Engagement Auditor	18-Jun-13	Execution of audit procedures over amounts and disclosures in the financial statements - Bahrain entities	Investment SPV	3.0
Ibrahim	Imiaz	Senior Director	18-Jun-13	Engagement wrap up and finalization procedures	Annual audit June 2012	2.0
Salmán	Muhammad	Engagement Auditor	18-Jun-13	Execution of audit procedures over amounts and disclosures in the financial statements - Bahrain entities	ESOP SPV	5.0
Ibrahim	Imiaz	Senior Director	18-Jun-13	Review of audit work papers and financial statements - Bahrain entities	Investment SPV	3.0
Salmán	Muhammad	Engagement Auditor	19-Jun-13	Execution of audit procedures over amounts and disclosures in the financial statements - ESOP financial statements	ESOP SPV	9.0
Almarzooqi	Mohammed	Engagement Auditor	19-Jun-13	Execution of audit procedures over amounts and disclosures in the financial statements - Bahrain entities	Investment SPV	3.0
Ibrahim	Imiaz	Senior Director	19-Jun-13	Review of audit work papers and financial statements - Bahrain entities	Investment SPV	1.0
Siddiqui	Fawaz	Senior Manager	19-Jun-13	Finalization and issuance of draft financial statements - Ms Holdings + Sorablog + WCF	Holding SPV	9.0
Alalawi	Mohamed	Audit staff	20-Jun-13	Finalization and issuance of draft financial statements - Ms Holdings + Sorablog + WCF	Annual audit June 2012	9.0
Al-Hoori	Muhammad	Assistant manager	23-Jun-13	Review of audit work papers and financial statements - Subsidiaries	ESOP SPV	9.0
Salmán	Muhammad	Engagement Auditor	23-Jun-13	Execution of audit procedures over amounts and disclosures in the financial statements - ESOP financial statements	ESOP SPV	9.0
Al-Hoori	Muhammad	Assistant manager	25-Jun-13	Review of audit work papers and financial statements - Subsidiaries	Annual audit June 2012	9.0
Ibrahim	Imiaz	Senior Director	25-Jun-13	Engagement wrap up and finalization procedures	Annual audit June 2012	9.0
Al-Hoori	Muhammad	Assistant manager	26-Jun-13	Work on interim fee application	Annual audit June 2012	9.0
Ibrahim	Imiaz	Senior Director	26-Jun-13	Engagement wrap up and finalization procedures	Annual audit June 2012	9.0
Al-Hoori	Muhammad	Assistant manager	27-Jun-13	Engagement wrap up and finalization procedures	Annual audit June 2012	9.0
Ibrahim	Imiaz	Senior Director	27-Jun-13	Archival of audit work papers	Investment SPV	3.0
Almarzooqi	Mohammed	Engagement Auditor	28-Jun-13	Execution of audit procedures over amounts and disclosures in the financial statements - Bahrain entities	Investment SPV	3.0
Ibrahim	Imiaz	Senior Director	29-Jun-13	Review of audit work papers and financial statements - Bahrain entities	Annual audit June 2012	9.0
Alalawi	Mohamed	Audit staff	30-Jun-13	Archival of audit work papers	Annual audit June 2012	9.0
Al-Hoori	Muhammad	Assistant manager	30-Jun-13	Archival of audit work papers	Annual audit June 2012	9.0
Ibrahim	Imiaz	Senior Director	30-Jun-13	Engagement wrap up and finalization procedures	Annual audit June 2012	9.0
Salmán	Muhammad	Engagement Auditor	30-Jun-13	Execution of audit procedures over amounts and disclosures in the financial statements - Subsidiaries	Annual audit June 2012	9.0
Alalawi	Mohamed	Audit staff	1-Jul-13	Review of audit work papers and financial statements - Subsidiaries	Annual audit June 2012	9.0
Al-Hoori	Muhammad	Assistant manager	1-Jul-13	Review of audit work papers and financial statements - Subsidiaries	Annual audit June 2012	9.0
Ibrahim	Imiaz	Partner	1-Jul-13	Review of audit work papers and financial statements - Subsidiaries	Annual audit June 2012	9.0
Alalawi	Mohamed	Audit staff	2-Jul-13	Execution of audit procedures over amounts and disclosures in the financial statements for Subsidiaries	Annual audit June 2012	9.0
Al-Hoori	Muhammad	Assistant manager	2-Jul-13	Review of audit work papers and financial statements - Subsidiaries	Annual audit June 2012	9.0
Ibrahim	Imiaz	Partner	2-Jul-13	Review of audit work papers and financial statements - Subsidiaries	Annual audit June 2012	9.0
Alalawi	Mohamed	Audit staff	3-Jul-13	Execution of audit procedures over amounts and disclosures in the financial statements for Subsidiaries	Annual audit June 2012	9.0
Alalawi	Mohamed	Audit staff	4-Jul-13	Execution of audit procedures over amounts and disclosures in the financial statements for Subsidiaries	Annual audit June 2012	9.0
Alalawi	Mohamed	Audit staff	4-Jul-13	Execution of audit procedures over amounts and disclosures in the financial statements for Subsidiaries	Annual audit June 2012	9.0
Ibrahim	Imiaz	Partner	7-Jul-13	Review of ESOP financial statements 2004	ESOP SPV	6.0
Ibrahim	Imiaz	Partner	8-Jul-13	Review of ESOP financial statements 2005	ESOP SPV	9.0
Ibrahim	Imiaz	Partner	9-Jul-13	Review of ESOP financial statements 2007	ESOP SPV	7.0
Ibrahim	Imiaz	Partner	10-Jul-13	Review of ESOP financial statements 2008	ESOP SPV	7.0
Ibrahim	Imiaz	Partner	11-Jul-13	Review of ESOP financial statements 2009	ESOP SPV	7.0
Alalawi	Mohamed	Audit staff	16-Jul-13	Execution of audit procedures over amounts and disclosures in the PIRI Forum	PIRI	7.0
Salmán	Muhammad	Engagement Auditor	18-Jul-13	Execution of audit procedures over amounts and disclosures in the financial statements - ESOP financial statements	ESOP SPV	7.0
Salmán	Muhammad	Engagement Auditor	21-Jul-13	Execution of audit procedures over amounts and disclosures in the financial statements - ESOP financial statements	ESOP SPV	7.0
Ibrahim	Imiaz	Partner	22-Jul-13	Review of ESOP financial statements 2010	ESOP SPV	7.0
Alalawi	Mohamed	Audit staff	22-Jul-13	Execution of audit procedures over amounts and disclosures in the PIRI Forum	PIRI	7.0
Salmán	Muhammad	Engagement Auditor	22-Jul-13	Execution of audit procedures over amounts and disclosures in the financial statements - ESOP financial statements	ESOP SPV	7.0
Alalawi	Mohamed	Audit staff	23-Jul-13	Execution of audit procedures over amounts and disclosures in the PIRI Forum	PIRI	7.0
Salmán	Muhammad	Engagement Auditor	23-Jul-13	Execution of audit procedures over amounts and disclosures in the financial statements - ESOP financial statements	ESOP SPV	7.0
Alalawi	Mohamed	Audit staff	24-Jul-13	Execution of audit procedures over amounts and disclosures in the PIRI Forum	PIRI	7.0
Ibrahim	Imiaz	Partner	25-Jul-13	Review of ESOP financial statements	ESOP SPV	2.0
Alalawi	Mohamed	Audit staff	25-Jul-13	Execution of audit procedures over amounts and disclosures in the PIRI Forum	PIRI	7.0

Time detail by professional arranged chronologically for the period from 1 April 2013 to 17 September 2013

Last Name	First Name	Title	Date of Service	Description of Service	Engagement	Hours
Alalawi	Mohamed	Audit staff	28-Jul-13	Execution of audit procedures over amounts and disclosures in the PIRI Forum	PIRI	7.0
Salman	Muhammad	Engagement Auditor	28-Jul-13	Execution of audit procedures over amounts and disclosures in the financial statements - ESOP financial statements	ESOP SPV	7.0
Salman	Muhammad	Engagement Auditor	29-Jul-13	Execution of audit procedures over amounts and disclosures in the financial statements - ESOP financial statements	ESOP SPV	7.0
Ibrahim	Imtiaz	Partner	29-Jul-13	Review of Point Park Properties WLL	Investment SPV	1
Alalawi	Mohamed	Audit staff	30-Jul-13	Execution of audit procedures over amounts and disclosures in the PIRI Forum	PIRI	7.0
Ibrahim	Imtiaz	Partner	30-Jul-13	Execution of audit procedures over amounts and disclosures in the financial statements - ESOP financial statements	ESOP SPV	7.0
Alalawi	Mohamed	Audit staff	31-Jul-13	Review of audit work papers and financial statements - Subsidiaries	Annual audit June 2012	2.0
Salman	Muhammad	Engagement Auditor	1-Aug-13	Execution of audit procedures over amounts and disclosures in the PIRI Forum	PIRI	7.0
Alalawi	Mohamed	Audit staff	1-Aug-13	Execution of audit procedures over amounts and disclosures in the financial statements - ESOP financial statements	ESOP SPV	7.0
Ibrahim	Imtiaz	Partner	1-Aug-13	Review of audit work papers and financial statements - Subsidiaries	ESOP SPV	7.0
Salman	Muhammad	Engagement Auditor	4-Aug-13	Execution of audit procedures over amounts and disclosures in the financial statements - ESOP financial statements	ESOP SPV	7.0
Salman	Muhammad	Engagement Auditor	5-Aug-13	Execution of audit procedures over amounts and disclosures in the financial statements - ESOP financial statements	ESOP SPV	4.0
Salman	Muhammad	Engagement Auditor	6-Aug-13	Execution of audit procedures over amounts and disclosures in the financial statements - ESOP financial statements	ESOP SPV	7.0
Ibrahim	Imtiaz	Partner	6-Aug-13	Review of audit work papers and financial statements - Subsidiaries	ESOP SPV	7.0
Salman	Muhammad	Engagement Auditor	7-Aug-13	Execution of audit procedures over amounts and disclosures in the financial statements - ESOP financial statements	ESOP SPV	5.0
Alalawi	Mohamed	Audit staff	13-Aug-13	Execution of audit procedures over amounts and disclosures in the PIRI Forum	PIRI	7.0
Alalawi	Mohamed	Audit staff	18-Aug-13	Execution of audit procedures over amounts and disclosures in the PIRI Forum	PIRI	9.0
Ibrahim	Imtiaz	Partner	18-Aug-13	Execution of audit procedures over amounts and disclosures in the financial statements - ESOP financial statements	ESOP SPV	9.0
Alalawi	Mohamed	Audit staff	19-Aug-13	Review of audit work papers and financial statements - Subsidiaries	Annual audit June 2012	4.0
Ibrahim	Imtiaz	Partner	20-Aug-13	Execution of audit procedures over amounts and disclosures in the PIRI Forum	PIRI	9.0
Alalawi	Mohamed	Audit staff	20-Aug-13	Execution of audit procedures over amounts and disclosures in the financial statements - ESOP financial statements	ESOP SPV	9.0
Ibrahim	Imtiaz	Partner	20-Aug-13	Review of audit work papers and financial statements - Subsidiaries	Annual audit June 2012	9.0
Alalawi	Mohamed	Audit staff	21-Aug-13	Execution of audit procedures over amounts and disclosures in the PIRI Forum	PIRI	9.0
Alalawi	Mohamed	Audit staff	22-Aug-13	Execution of audit procedures over amounts and disclosures in the PIRI Forum	PIRI	9.0
Ibrahim	Imtiaz	Partner	22-Aug-13	Execution of audit procedures over amounts and disclosures in the financial statements - Subsidiaries	Annual audit June 2012	2.0
Ibrahim	Imtiaz	Partner	28-Aug-13	Review of audit work papers and financial statements - Subsidiaries	Annual audit June 2012	3.0