

17 December 2017

**NOTICE TO OUR VALUED CLIENTS**

**SUBJECT: IMPLEMENTATION OF VALUE ADDED TAX (VAT)**

Dear Sir,

Referring to the recent legislation updates regarding the issuance of Federal Decree Law No. (7) of 2017 on Tax procedures and Federal Decree Law No. (8) of 2017 on Value Added Tax, as a key business partner, we would like to notify and update you that:-

1. **Al Hamad Bldg. Cont. Co. LLC.** meets all the conditions of the compulsory registration and has successfully registered with Federal Tax Authority. Please note below details:

Full English Legal Name: Al Hamad Bldg. Cont. Co. L.L.C.  
Registered Address: Sharjah, United Arab Emirates  
Tax Registration Number: 100049814500003

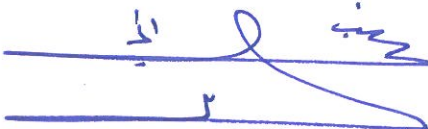
2. Starting from 1<sup>st</sup> January 2018, our taxable goods and services will be subject to value added tax at a standard rate of 5%, however this rate may change as per directions from the Government from time to time; this is applicable to all our goods and services regardless of the date in which we confirmed your purchase order contract.
3. Please refer to the MOF website for the latest updates.
4. To update our database, please provide us before 20<sup>th</sup> December 2017:
  - Tax Registration Number (TRN)
  - Tax Registered Name
  - Contact Details of Tax Responsible in your company

We thank you in advance for your cooperation and look forward to our continued business relationship.

If you require any assistance/clarification, please contact Mr. Mahmoud Mansour on Telephone No. 06-5349666 and/or Email Address mahmoud@al-hamad.com

Yours faithfully,

For **AL HAMAD BLDG. CONT. CO. LLC.**



**Wael B. Sahawneh**  
Group CFO