

MODIFICATION NOTICE
ISSUED PURSUANT TO SECTION 1032A(2) OF THE COMPANIES REGULATIONS 2020

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|---------------------------------|---|
| Firm | Deloitte & Touche (M.E.) LLP (“Deloitte”) |
| Address | 1101, 11, Al Sila Tower, P.O. Box number 990, Abu Dhabi Global Market Square, Al Maryah Island, Abu Dhabi, United Arab Emirates |
| Firm Registration No. | #000000271 |
| Auditor Registration No. | #000000001 |
| Notice No. | RA 2022/7 |

THE REGISTRATION AUTHORITY HEREBY GIVES NOTICES THAT:

The provisions of the Companies Regulations (Auditors) Rules 2022 (“Auditors Rules”) specified in the left-hand column of Table 1 to this notice do not apply to Deloitte in the form appearing in the Auditors Rules but instead apply as modified in the right-hand column of that table.

1. Provision modified

| TABLE 1 | |
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| Provision | Modified text |
| Clause 2(b) of Schedule 2 of the Companies Regulations (Auditors) Rules 2022 | An Existing Recognised Auditor remains subject to the requirements of the Existing Regulation and does not become subject to the requirements of these Rules (including, without limitation and for the avoidance of doubt, any requirement to appoint any Registered Audit Principal but excluding the provisions of this Schedule) until <u>11 November 2022</u> the earlier of: (i) the expiry of the period of 12 months starting with the Commencement Date, and (ii) the date of its re-registration under these Rules as a Registered Auditor pursuant to an application for registration made in accordance with Rule 6. |

 REGISTRATION AUTHORITY
 سلطة التسجيل

 ADGM Authorities Building, ADGM Square, Al Maryah Island, PO Box 111999, Abu Dhabi, UAE
 مبنى سلطات سوق أبوظبي العالمي، مربعة سوق أبوظبي العالمي، جزيرة المارية، ص ب 111999، الإمارات العربية المتحدة

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2. Effect

This notice shall remain in effect until 11 November 2022 unless earlier revoked.

3. Conditions

Deloitte is not permitted to accept new audit engagements of ADGM entities until it is re-registered under the Auditors Rules as a Registered Auditor with at least one appointed Registered Audit Principal.



Tim Land
Acting Chief Executive Officer, Registration Authority
Abu Dhabi Global Market

Date: 23 September 2022