



cutting through complexity™

KPMG Fakhro

Transparency Report 2010

31 December 2010

Contents

| | | |
|----------|--|-----------|
| 1 | Legal structure, ownership and network arrangements | 3 |
| 1.1 | Legal structure and ownership | 3 |
| 1.2 | Network arrangements | 3 |
| 2 | Governance structure | 4 |
| 3 | Quality control | 5 |
| 3.1 | Leadership responsibility for quality | 5 |
| 3.2 | Ethics and Integrity | 6 |
| 3.3 | Human Resource Management | 6 |
| 3.4 | Acceptance and Continuance of Clients and Engagements | 9 |
| 3.5 | Engagement Performance | 10 |
| 3.6 | Monitoring | 13 |
| 4 | Independence practices | 14 |
| 4.1 | Independence and conflicts of interest | 14 |
| 4.2 | Personal independence | 14 |
| 4.3 | Training and confirmations | 14 |
| 4.4 | Audit partner rotation | 14 |
| 4.5 | Non-audit Services | 15 |
| 4.6 | Conflicts of interest | 15 |
| 5 | Financial information – segment reporting | 16 |

1 Legal structure, ownership and network arrangements

1.1 Legal structure and ownership

KPMG Fakhro is a partnership registered in Kingdom of Bahrain under the Ministry of Industry and Commerce with commercial registration number 6220-02. Our registered office is situated at 5th Floor, Chamber of Commerce Building, PO Box 710, Manama, Kingdom of Bahrain.

The partners of KPMG Fakhro holding shares in the firm are Hussain Qassim, Jamal Fakhro, Chittur Narayanan Ramachandran, Suhael Ahmed, Ahmed Hussain, Jaafar Al Qubaiti, Jalil Al Aali.

1.2 Network arrangements

KPMG Fakhro is a member firm of KPMG International. KPMG International is a Swiss cooperative which is a legal entity formed under Swiss law. It is the entity with which all the member firms of the KPMG network are affiliated. KPMG International carries on business activities for the overall benefit of the KPMG network of member firms but does not provide professional services to clients. Professional services to clients are exclusively provided by member firms.

KPMG International's structure is designed to support consistency of service, quality and adherence to agreed values wherever in the world member firms operate. One of the main purposes of KPMG International is to facilitate the provision by the member firms of high quality Audit, Tax and Advisory services to their clients. For example, KPMG International establishes and facilitates the implementation and maintenance of, uniform policies and standards of work and conduct by member firms and protects and enhances the use of the KPMG name and brand.

KPMG International is an entity which is legally separate from each member firm. KPMG International and the member firms are not a global partnership, joint venture or in a principal or agent relationship or partnership with each other. No member firm has any authority to obligate or bind KPMG International or any other member firm vis-à-vis third parties, nor does KPMG International have any such authority to obligate or bind any member firm.

2 Governance structure

The Managing Partner, Jamal Fakhro, acts as the Chairman of the Board with the overall responsibility of the practice. The Board of Directors of the firm comprises “Capital Profit Sharing Partners” and “Salaried Partners”.

The group of “Capital Profit Sharing Partners” consists of Hussain Qassim, Jamal Fakhro, Chittur Narayanan Ramachandran, Suhael Ahmed, Ahmed Hussain, Jaafar Al Qubaiti, and Jalil Al Aali.

The group of “Salaried Partners” consists of Jeyapriya Partiban, Gopal Balasubramaniam, Rajesh Menon and Ernst Weber.

The Board of Directors meets once a quarter to review matters of fundamental importance to the firm such as operating and financial performance, annual business plans and budgets, new business activities, marketing, technology development, HR activities, recruitment and retention, remuneration and risk management policies.

The Partner Group relies on the Management Group consisting of Directors, Senior Managers and Managers, to drive the business with the assistance from professionals who manage other support function responsibilities such as Finance, Management Information Systems, Information Technology and Human Resources.

3 Quality control

Our firm has adopted the policies of quality control issued by KPMG International. These are designed to encompass the standards issued by the International Federation of Accountants (IFAC), including International Standard of Quality Control (ISQC1).

Whilst many of its provisions are strictly only relevant to be applied to our audit and assurance practice, we have adopted its principles across all of our businesses. In this regard, unless otherwise stated, the disclosures made in this report relate equally to our tax and advisory practices. In addition to the standards required by ISQC1, we maintain systems of quality controls that are designed to meet the rules and standards issued by the other regulators such as the US Public Company Accounting Oversight Board (US PCAOB).

Risk management, and quality control are the responsibilities of every partner and employee of KPMG Fakhro. This responsibility includes the need to understand and adhere to the firm's policies and associated procedures in carrying out their day-to-day activities.

Our policies reflect individual quality control elements to help the firm's partners and employees act with integrity and objectivity, perform their work with diligence, and comply with applicable laws, regulations, and professional standards.

The firm's system of quality controls encompasses the following key elements:

- Leadership responsibility for quality;
- High ethical standards;
- Strong personnel management;
- Rigorous procedures for acceptance and continuance of clients and engagements;
- Processes that deliver effective engagement performance; and
- Monitoring activities.

3.1 Leadership responsibility for quality

In accordance with the principles in ISQC1, the Management Board has assumed ultimate responsibility for the firm's system of quality control. A key aspect of the firm's culture is a commitment to quality. The Management Board and our Senior Partner help create a culture of quality within the firm through a number of mechanisms. The quality message is also reinforced in communications from leadership including the Senior Partner.

National Risk Management Partner

Operational responsibility for the system of quality control and risk management of the firm has been delegated to the National Risk Management Partner (Ahmed Hussain). He is responsible for setting overall professional risk management and quality control policies and monitoring compliance for the firm. He has a seat on the Management Board and has a direct reporting line to the Chairperson. He is supported in his role by a team of risk professionals.

The Audit, Advisory, and Tax Functions

The heads of each function, work with the National Risk Management Partner to optimize the quality assurance and monitoring procedures within their respective function.

3.2 Ethics and Integrity

We are committed to achieving a high standard of ethical behavior in everything that we do. Our overarching value is that 'Above all we act with Integrity'. Our values are communicated to all of our people and also embedded into our performance appraisal processes.

We maintain compliance, with legal, ethical and professional requirements through a number of mechanisms, including adopting clear policies and procedures and promulgating a Code of Conduct.

The firm's Code of Conduct defines the standards of ethical conduct that we expect from the firm and its personnel. It sets out KPMG's ethical principles and helps partners and employees to understand and uphold those principles. The Code emphasizes that each partner and employee is personally responsible for following the legal, professional and ethical standards that apply to his or her job function and level of responsibility.

The Code of Conduct comprises all of KPMG's global values. It emphasizes in particular that objectivity and independence are the cornerstones of our activities. The Code of Conduct requires that all of our people have to:

- comply with all applicable laws, regulations and KPMG policies;
- report any illegal acts whether committed by KPMG personnel, clients or other third parties;
- report breaches of risk management policies by KPMG firms or people; and
- not offer, promise, make, solicit or accept bribes (whether directly or through an intermediary).

Whistle-blowing hotline

A KPMG International hotline is available for KPMG partners, employees, clients and other parties to confidentially report concerns they have relating to certain areas of activity by KPMG International itself, its employees or the senior leadership of a KPMG member firm.

3.3 Human Resource Management

Our human resource policies, processes and programs focus on attracting, recruiting, developing and managing our people to ensure they have the appropriate knowledge, skills and behaviors for the engagement they are assigned to.

The firm's personnel management system encompasses the areas of:

Recruiting and onboarding

All candidates for professional positions submit an application and are employed following a variety of selection processes, which may include application screening, competency-based interviews, psychometric and ability testing, and qualification / reference checks.

Upon joining the firm, partners and employees are required to participate in a comprehensive onboarding training program, which includes training in areas such as ethics and independence, in addition to any job-related modules. This also includes ensuring that any issues of independence or conflicts of interest are addressed before the individual can commence as a partner or employee with the firm.

Learning and development

Our firm provides training to our audit and assurance professionals based on learning solutions delivered by KPMG International's Global Audit Training group. These include web-based and face-to-face courses focusing on the provision of high quality, technically up-to-date training materials for the ongoing development of audit field professionals. Policies require our professionals to maintain their technical competence and to comply with applicable regulatory and professional requirements. These materials cover the core audit methodology accounting, specialist and skills-based courses and help to support consistent quality. Technical training is provided in combination with skills training where appropriate. The contents of the courses are regularly reviewed and updated to reflect the ongoing technical competency needs of the professionals, including the level and role of the individual, and the feedback received from course participants.

Engagement assignment

Engagement leaders and other staff members are assigned to specific engagements by evaluating his or her skill set, relevant professional and industry experience, and the nature of the assignment or engagement. The Head of Audit is responsible for the process of allocating particular engagement leaders to clients. Engagement leaders are responsible for ensuring that their engagement teams have appropriate resources and skills.

The appropriate capabilities and competencies of an audit engagement team as a whole include the following:

- an understanding of, and practical experience with, audit engagements of a similar nature and complexity through appropriate training and participation;
- an understanding of professional standards and regulatory standards and legal requirements;
- appropriate technical knowledge, including knowledge of relevant information technology and specialized areas of accounting or auditing;
- specialization other than accounting and auditing;
- knowledge of relevant industries in which the client operates;
- ability to apply professional judgment; and
- an understanding of quality control policies and procedures.

Performance management

All professionals, including partners, undergo annual goal setting and performance evaluations conducted by performance managers and partners who are in a position to assess their performance. This is achieved through our global performance management process, Dialogue which is supported by a web-based application. It provides a framework for guiding and assessing performance and developing people, as well as the tools to carry out this process efficiently and effectively. It also enables the firm to cascade organizational strategic objectives through to team and individual goals to guide performance on the job. Quality is one of the key goals cascaded to our people with the requirement that they monitor and uphold the highest quality of service and products to clients.

Each professional is evaluated on his or her attainment of agreed-upon goals, demonstration of the KPMG skills and behaviors for their level, and adherence to the KPMG values. Skills and behaviors evaluated include delivering quality service, professionalism, technical knowledge, accountability, business focus, problem solving, building relationships, developing people,

feedback and learning, drive and resilience, and making an impact. The annual evaluation and rating of on-the-job performance is completed using a nine-box tool which looks at two key dimensions of performance; achievement of performance results on one axis and demonstration of values, skills and behaviors with a key focus on behaving with integrity and responsibly towards our people, clients and communities on the other. Both dimensions are essential to success within KPMG.

Compensation and promotions

Our firm has compensation policies based on levels in organization structure that are clear, simple Promotions/Increments is based on outcome of Dialogue Process which involves setting of goals and measuring their achievement besides other skills.

Performance evaluation process hence is transparent so that employees know what is expected of them and what they can expect to receive in return. The result of their annual performance evaluation directly affects their compensation, promotion, and in some cases their continued association with the firm.

Partner performance is evaluated against goals and KPI's set and agreed with the Managing Partner. The Dialogue framework is used to set goals and evaluate partner performance. In addition Partners undergo a 360 degree assessment periodically. All Partners receive a monthly remuneration which includes guaranteed variable incentive compensation. Capital and Profit Partners receive a share of profits based on their performance (firm, function and individual), seniority, responsibility, growth and profitability. Salaried Partners receive a performance related incentive compensation based on year end performance achieved measured against their KPI'.

Accreditations and licensing

Our policies require our professionals to achieve and maintain technical competence and to comply with applicable regulatory and professional accreditation and development requirements. The firm provides opportunities to help our professionals meet their continuing professional development requirements (at a minimum professionals must comply with the IFAC requirements) as well as their own personal development goals. Our people are encouraged to study for a relevant professional qualification.

KPMG Fakhro is authorized by the Ministry of Industry and Commerce, Kingdom of Bahrain as Registered Auditors and is licensed annually to carry out audit work. The firm requires that client service professionals maintain accreditation with their professional bodies and satisfy the Continuing Professional Education requirements of such bodies. Those individuals responsible for signing audit reports are required to meet the requirements of Ministry of Industry and Commerce, Kingdom of Bahrain.

Partner admissions

The firm follows the partners Admission processes which include a development center and partner panel review.

Once identified, the candidate is developed by delegating specific responsibilities and/or developing new areas beyond the core functions with challenging goals and targets.

Candidates are required to attend the Development Centre.

The Admission process begins when a business case and personal case is prepared by the sponsoring partner and a partner panel is conducted. Direct partner recruit will have to go through a partner panel

3.4 Acceptance and Continuance of Clients and Engagements

The firm recognizes that rigorous client acceptance and continuance policies are vitally important to the firm's ability to provide high-quality professional services. We have established policies and procedures for deciding whether to accept or continue a client relationship and whether to perform specific services for a particular client.

Prospective Client Evaluation Process

Prior to the firm accepting a client an evaluation is conducted and documented on the prospective client. This involves an assessment of its background, including its management and ownership, its business, and other matters, as appropriate, to identify risks and determine whether or not to accept the client. There is a specific focus on the integrity of the prospective client.

Prospective client evaluations require approval of the evaluating partner and a second partner. Certain entities require additional approvals by the Risk Management Partner.

Client Continuance Process

A client continuance evaluation is undertaken every 12 months or earlier if certain factors are present to identify changing risks and to determine whether to continue to provide professional services to the client.

Audit Engagement Evaluation Process

Prior to accepting any audit engagement an engagement evaluation is conducted and documented by the prospective engagement leader, in consultation with other senior personnel as required. As part of the overall acceptance process a range of factors is considered including the competence of the client's financial management team. Depending on the overall risk assessment made, additional safeguards may be introduced into the audit to help mitigate any identified risk factors.

Engagement teams proposing to provide audit services to a new client are required to perform a series of procedures including a review of non-audit services provided to the potential client and other relationships. Any potential independence issues or conflicts identified are resolved in consultation with other parties, and the resolution of all matters is documented.

If a potential independence issue or conflict cannot be resolved satisfactorily, in accordance with professional and firm standards, the prospective client or engagement is declined.

Similar evaluations are conducted for Tax and Advisory engagements.

Audit Engagement Continuance Evaluation Process

An audit engagement continuance evaluation is undertaken every 12 months to identify changing risks and to determine whether to continue to perform the audit.

3.5 Engagement Performance

Fundamental to the delivery of professional services by the firm are the quality controls, which are embedded throughout the firm's standard engagement processes. These quality controls include policies and guidance to help ensure that the work performed by engagement personnel meets applicable professional standards, legal and regulatory requirements, and internal standards on quality. The following sections provide more detail specifically as regards statutory audit services.

Audit methodology

KPMG International's Global Services Centre develops and maintains KPMG International's Audit Methodology (KAM) which includes all the requirements of the International Standards on Auditing (ISAs). It is also responsible for developing and maintaining the supporting KPMG International Audit Manual and electronic tools. The KPMG International Audit Manual is adapted by the firm to take account of local legislation and standards and is made available to all Audit professionals. Such methodology serves as the foundation of financial statement audits conducted by the firm. In addition to engagement and risk management matters, the KPMG International Audit Manual and associated documents also deal with the activities involved in, and the standard documentation for the firm's audit work.

KPMG International's Audit Methodology uses the following workflow:

Planning

- Perform risk assessment procedures and identify risks
- Determine audit strategy
- Determine planned audit approach

Control Evaluation

- Understand accounting and reporting activities
- Evaluate design and implementation of selected controls
- Test operating effectiveness of selected controls
- Assess control risk and risks of material misstatement at the assertion level

Substantive Testing

- Plan substantive procedures
- Perform substantive procedures
- Consider if audit evidence is sufficient and appropriate

Completion

- Perform completion procedures, including overall review of financial statements
- Perform overall evaluation
- Form an audit opinion
- Communicate to those charged with governance (e.g. the audit committee) our responsibilities under applicable auditing standards, an overview of the planned scope and timing of the audit, and significant findings from the audit.

The KPMG International Audit Methodology addresses both manual and automated controls and requires use of information technology professionals and other specialists by member firms in the core audit engagement team when appropriate. The methodology also includes procedures aimed at detecting and responding to the risk of material misstatement resulting from fraud; communications relating to the engagement team's exercise of professional skepticism with respect to potential fraud risk factors have been reinforced and enhanced.

There is a suite of technology tools to support the KPMG International Audit Methodology. These tools promote consistent implementation of the audit process globally, and drive audit quality. Leveraging technology to further improve the audit experience for clients and audit professionals is a key component of KPMG International's Audit IT strategy. KPMG International's next generation audit tool, eAudit, has been deployed in 2010.

Supervision, review, and support for the engagement team

Lead partners will advise key audit team members as to the objectives of their work, their responsibilities and the responsibilities of the partners involved in the engagement. Discussions informing the team of the nature of the entity's business, risks and possible issues and the detailed audit approach will also take place. This is communicated through planning meetings and a risk assessment and planning discussion with the team.

Supervision includes tracking the progress of the engagement, assessing whether the team have the time to carry out their work; understand their instructions and are performing their work in accordance with the audit plan. A key part of supervision is timely review of the work performed so that significant matters are identified and addressed, through consideration by more senior team members or consultation outside the team if necessary, and appropriate conclusions are reached.

The KPMG International Audit Methodology (KAM) is structured to require appropriate leadership from the engagement leader from the planning stage (e.g. through leading the planning meetings and reviewing planning and other documentation) through review to the completion of the audit.

Consultation and Differences of Opinion

Internal consultation with others is encouraged and in certain circumstances required to address difficult or contentious matters. The role of the firm's Technical Topic Teams which consists of members of the management team who are assigned with specific technical topics (IFRS, ISAs, KAM etc.) is to act as a liaison point for interaction with regional and international Department of Professional Practice (DPP) or Professional Practice Group who provide crucial support to the Audit function. They provide technical guidance to client service professionals on specific engagement-related matters and develop and disseminate specific topic guidance on emerging local technical and professional issues.

Technical support available to the firm also includes regional (MESA) DPP based in UAE, KPMG International's International Standards Group based in London, as well as for work on SEC foreign registrants, the U.S. Capital Markets Group based in New York.

The firm has established protocols for consultation regarding, and documentation of, significant accounting and auditing matters, including procedures to resolve differences of opinion on engagement issues. Consultation with a team member at a higher level of responsibility than either of the differing parties usually resolves such differences. In other circumstances, the matter may be elevated through the chain of responsibility for resolution by the Engagement Partner in consultation with the Engagement Quality Control Reviewer.

Engagement Quality Control Review

An engagement quality control reviewer is required to be appointed for the audits of all listed entities and of other entities of significant public interest as well as engagements identified as high risk. Reviewers are senior and experienced personnel who are independent of the engagement teams, having no engagement responsibilities other than those relating to an objective review of the financial statements and selected audit documentation.

Before the firm issues its audit report, these individuals review selected audit documentation and client communications, the appropriateness of the financial statements and related disclosures, and the key conclusions of the audit engagement team with respect to the audit. Completion of an engagement quality control review is completed when the engagement quality control reviewer is satisfied that all significant questions raised are satisfactorily resolved.

Audit reports

The audit opinion is the key deliverable from the firm's audit work. The format and content of the audit opinion is largely dictated by auditing standards and local legislation. All audit opinions are arrived at by experienced engagement leaders, after involvement in, and review of, the work performed by the audit team.

Client confidentiality, information security and data privacy

The importance of maintaining standards on client confidentiality is emphasized through a variety of mechanisms including the Code of Conduct, training and the annual affidavit/confirmation process, which all professionals are required to complete on joining the firm and on promotion to the management group.

The firm's formal document retention policy governs matters such as the retention period for audit documentation and other records relevant to an engagement in accordance with the Bahrain Commercial Companies Law, the relevant IFAC, SEC and PCAOB rules as well as other applicable regulatory bodies' standards and regulations.

The firm has clear policies on information security that cover a wide range of areas.

Data privacy policies are in place governing the handling of personal information, and associated training is required for all personnel. Furthermore, to help protect the confidentiality of client information and KPMG Fakhro proprietary data, the firm has installed Safeboot access prevention software, encryption software on its personal computers to prevent unauthorized access to computer files or data.

3.6 Monitoring

The firm has an integrated monitoring program to assess the relevance, adequacy and effective operation of key quality control policies and procedures. This monitoring addresses both engagement delivery and certain KPMG International policies and procedures. The results and lessons from the programs are communicated within the firm.

The Quality Performance (QP) Program assesses quality at the engagement level at each member firm in the Audit, Tax and Advisory functions. The reviews are tailored to the relevant function, performed at the firm using a non-local lead reviewer, and are monitored regionally by KPMG International. Remedial actions are developed at an engagement and at a firm level.

Two cross-functional programs, the Risk Compliance Program (RCP) and the Global Compliance Review program (GCR) monitor compliance with KPMG International policies at a firm level.

The RCP is the firm's annual self assessment program of its compliance with applicable policies and procedures.

GCRs are performed by reviewers external to the firm led by KPMG International's Global Compliance Review group and are carried out over a three-year cycle. These reviews assess compliance by the firm with key KPMG International policies and procedures. In the event that a GCR review identifies significant issues which require immediate or near term attention, a follow-up review will be performed as appropriate.

All three programs require an action plan to be developed by the firm and these action plans are followed up to assess action against the plan.

For the year ended 31 December 2009 our QP program did not identify any issues considered to have a material effect on the conduct of our professional services (including statutory audit services). Like most companies with quality review programs, we identify areas for continuous improvement and disseminate our findings to our professionals through written communications, internal training tools, and periodic partner, manager, and staff meetings. These areas also are emphasized in subsequent years of the QP to gauge the extent of continuous improvement.

4 Independence practices

4.1 Independence and conflicts of interest

To help ensure ethical conduct, including integrity and independence, the firm, its partners, and the people assigned to each engagement must be free from prohibited financial interests in, and prohibited relationships with the firm's audit clients, their management, directors, and significant owners.

The firm and its professionals are required to comply with all applicable independence requirements and ethical standards which meet or exceed those set out in the IFAC Code of Ethics and those required by other applicable regulatory bodies (which may include those of a foreign jurisdiction where those requirements apply extra-territorially). The firm has a disciplinary policy that applies to individuals who breach independence rules.

The firm has a designated Ethics and Independence Partner who is responsible for the robust and consistent application of independence policies, processes and tools across the firm. These policies and procedures cover areas such as personal independence, post employment relationships, partner rotation, and approval of audit and non-audit services.

4.2 Personal independence

Professionals are responsible for making appropriate inquiries to ensure that they do not have any personal financial interests which are prohibited. Member firms use a web-based independence tracking system to assist partners and managers providing professional services in their compliance with personal independence investment policies. This system contains an inventory of publicly available investment products. Partners and managers providing professional services are required to use this system prior to entering into a financial transaction to identify whether they are able to do so. They are also required to maintain a record of all of their investments in the system, which automatically notifies them if their investments subsequently become restricted. The firm monitors compliance with this requirement through performing regular audits of a sample of partners and managers.

In addition, in accordance with KPMG International policy, all partners are prohibited from owning securities in an audit client of any member firm worldwide.

4.3 Training and confirmations

The firm requires partners and client service professionals to take independence training and affirm their independence annually. This confirmation is signed upon commencement of employment at the firm, every year thereafter, and at key promotions. It is also used to evidence the individual's compliance with and understanding of the firm's independence policies.

4.4 Audit partner rotation

The firm's partners are subject to periodic rotation of assignments on audit clients under applicable laws and regulations and independence rules. These limit the number of years that partners in certain roles may provide audit services to an audit client within the scope of the requirements. The firm's policies are written to comply with specific regulatory requirements, such as the sections of the Rulebook issued by Central Bank of Bahrain for each of the different types of regulated entities, IFAC Code of Ethics for Professional Accountants, and the U.S. Sarbanes

Oxley Act of 2002. We monitor the rotation of partners who provide services to audit clients. This monitoring system also aids in the development of timely transition plans that help the member firm deliver consistent quality service to its clients. The process of monitoring and tracking service time and partner rotation is subject to compliance testing as part of our quality performance review processes.

4.5 Non-audit Services

Many non-audit services provided by audit firms equip the auditor to perform the audit more effectively and the skills developed within a multi-disciplinary practice are an important part of auditing complex global businesses. The firm's policies and procedures strictly monitor the scope of services that can be provided to audit clients so that they are consistent with IFAC principles. These require the consideration by the lead audit engagement partner of the threats arising from the provision of non-audit services and the safeguards available to address those threats, thus preventing the provision of non-permitted services to audit clients.

KPMG International's proprietary system, Sentinel, facilitates compliance with these policies. Every engagement entered into by the firm is required to be included in the system prior to starting work. The system enables lead audit engagement partners to review and approve, or deny, any proposed service for restricted, publicly traded and certain other audit clients and their affiliates wherever in the world the proposed service is to be provided and wherever the member firm is based.

4.6 Conflicts of interest

Conflicts of interest may prevent the firm from accepting an engagement. Sentinel is also used to identify and manage potential conflicts of interest within the firm and across the KPMG network of firms. Any potential conflict issues identified are resolved in consultation with other parties, and the resolution of all matters is documented.

If the engagement is accepted it may be necessary to apply specific procedures to manage the potential for a conflict of interest to arise or be perceived to arise and to ensure that the confidentiality of all clients' affairs is maintained. Such procedures might, for example, include establishing formal dividers between engagement teams serving different clients and making arrangements to monitor the operation of such dividers. If a potential conflict cannot be resolved the engagement is declined.

5 Financial information – segment reporting

Although there is no local legislation that requires disclosure of financial information that shows the importance of statutory audit work to the overall results, we prepared such data to give a “transparent” view to comply with the European Union (EU) 8th Company Law Directive.

The financial information set forth represents Gross Sales as of 30th September, 2010 as under

| | €uro Million |
|----------------------|-----------------|
| Statutory audit work | 10.10 |
| Other assurance work | 1.49 |
| | 11.59 |
| Tax | 1.35 |
| Advisory | 16.26 |
| | 29.20 |

Total firm Gross revenues can be further analyzed on the following basis:

| | €uro Million |
|--|-----------------|
| Audit services for audit clients | 11.59 |
| Non-audit services for audit clients | 5.42 |
| Non-audit services for non-audit clients | 12.19 |
| | 29.20 |

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