

MODIFICATION NOTICE

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

Firm	Mazars Audit Accounting and Advisory Limited (“Mazars”)
Address	3416 Res Co-work, Al Maqam Tower, Al Maryah Island, Abu Dhabi Global Market Square, Al Maryah Island, Abu Dhabi, United Arab Emirates
Firm Registration No.	#000005585
Auditor Registration No.	#000000065
Notice No.	RA 2025/1

THE REGISTRATION AUTHORITY HEREBY GIVES NOTICES THAT:

The Rules of the Companies Regulations (Auditors) Rules 2025 (“[Auditors Rules](#)”) specified in the left-hand column of Table 1 to this notice do not apply to Mr. Samir Bitar of Mazars in the form appearing in the Auditors Rules but instead apply as modified in the right-hand column of that table.

1. Rules modified

TABLE 1	
Rule	Modified text
15(1)(d)(ii)	<p>Criteria for granting an Additional Permit</p> <p>a) where the Permit Applicant is a Registered Audit Principal or Audit Principal Applicant:</p> <p>(i) it is willing to comply with, and to the extent that he or she has already carried out any work as a Registered Audit Principal, has complied with, the Registered Audit Principal Principles at a level appropriate for audit principals of public interest entities or Financial Institutions, as appropriate;</p>

	<p>(ii) it has at least 5 <u>20</u> years of relevant post qualification audit experience in the past 7 <u>25</u> years, including at least 2 years of experience in a managerial role supervising and finalising audits of public interest entities or Financial Institutions, as appropriate; and</p> <p>b) it has complied with any other requirement specified by the Registrar</p>
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2. Commencement

This notice commences on the day it is signed and remains in effect for twelve months, after which it will be revoked.

3. Conditions

Any public audits undertaken by Mr. Samir Bitar shall be subject to a hot file review by a Registered Audit Principal in ADGM who holds a Public Audit permit.



Hamad Sayah Al Mazrouei
Chief Executive Officer, Registration Authority
Abu Dhabi Global Market

Date: 21 May 2025