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INDEPENDENT AUDITOR'S REPORT

To members of the Board of Directors

Raf Foundation

Doha - Qatar

Report on the audit of the financial statements

Opinion

We have audited the Foundation financial statements of RAF Foundation (the "Foundation"), which comprise the statement of financial position as at 31 December 2020, the statements of activities and accumulated surplus, changes in Foundation's equity and cash flows for the year then ended, and notes, comprising significant accounting policies and other explanatory information.

In our opinion, the Foundation financial statements present fairly, in all material respects, the financial position of the Foundation as at 31 December 2020, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISA). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Foundation in accordance with the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the Foundation's financial statements in the State of Qatar, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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INDEPENDENT AUDITOR'S REPORT (CONTINUED) – RAF FOUNDATION

Responsibility of Management for the Financial Statements

Foundation's management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (IFRS) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Foundation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Foundation or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibility for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISA, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Foundation's management.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Foundation to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the Foundation audit. We remain solely responsible for our audit opinion.

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INDEPENDENT AUDITOR'S REPORT (CONTINUED) – RAF FOUNDATION

Auditor's responsibility for the audit of the financial statements (continued)

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on other regulatory requirements

We have obtained all the information and explanations we considered necessary for the purposes of our audit. The Foundation has maintained proper accounting records and its financial statements are in agreement with provisions of Law No. (12) of 2004 on Private Associations and Foundations and the Foundation's Articles of Association. We are not aware of any violations of the provisions of the abovementioned law or the terms of the Articles of Association, which might have had a material adverse effect on the Foundation's financial position or performance as at and for the year ended 31 December 2020.

16 February 2021	Yacoub Hobeika
Doha	*KPMG*
State of Qatar	*Qatar Auditors' Registry No. 289*

الجدول الزمني لدبلوم الوساطة الأسرية

الفترة من 11نوفمبر 2025 –28 يناير 2026

	الاسبوع	اليوم	التاريخ	الوقت	عدد الساعات	مكان الانعقاد
1	الاسبوع الاول	الثلاثاء	11 نوفمبر 2025	4 – 7 مساءا	3	مبنى شؤون الطلبة- قاعة E215 (الدور الأول)
		الاربعاء	12 نوفمبر 2025	4 – 7 مساءا	3	
2	الاسبوع الثاني	الثلاثاء	18 نوفمبر 2025	4 – 7 مساءا	3	
		الاربعاء	19 نوفمبر 2025	4 – 7 مساءا	3	
3	الاسبوع الثالث	الثلاثاء	25 نوفمبر 2025	4 – 7 مساءا	3	
		الاربعاء	26 نوفمبر 2025	4 – 7 مساءا	3	
4	الاسبوع الرابع	الثلاثاء	2 ديسمبر 2025	4 – 7 مساءا	3	
		الاربعاء	3 ديسمبر 2025	4 – 7 مساءا	3	
5	الاسبوع الخامس	الثلاثاء	9 ديسمبر 2025	4 – 7 مساءا	3	
		الاربعاء	10 ديسمبر 2025	4 – 7 مساءا	3	
6	الاسبوع السادس	الثلاثاء	16 ديسمبر 2025	4 – 7 مساءا	3	
		الاربعاء	17 ديسمبر 2025	4 – 7 مساءا	3	
7	الاسبوع السابع	الثلاثاء	23 ديسمبر 2025	4 – 7 مساءا	3	
		الاربعاء	24 ديسمبر 2025	4 – 7 مساءا	3	
8	الاسبوع الثامن	الثلاثاء	13 يناير 2025	4 – 7 مساءا	3	
		الاربعاء	14 يناير 2025	4 – 7 مساءا	3	
9	الاسبوع التاسع	الثلاثاء	20 يناير 2026	4 – 7 مساءا	3	
		الاربعاء	21 يناير 2026	4 – 7 مساءا	3	
10	الاسبوع العاشر	الثلاثاء	27 يناير 2026	4 – 7 مساءا	3	
		الاربعاء	28 يناير 2026	4 – 7 مساءا	3	