



June 16, 2016

The management
Dubai Multi Commodities Center
Dubai
United Arab Emirates

Dear Sir,

Subject: Recommendation letter for audit firms

This is to confirm that Talal Abu-Ghazaleh & Co. International a firm of certified public accounts, have been our auditors for many years up till date.

It would be our honor and pleasure to recommend Talal Abu-Ghazaleh & Co. International, Dubai Office as external auditors to any existing corporate body, operating under license issued by DMCC, as they have a very highly dedicated team whom are technically knowledgeable, highly professional and very prompt in finalizing their work, in addition their fees are reasonably acceptable and we are quite satisfied with their services to our Group of companies

Very truly yours
DHAMANI JEWELS DMCC

Amir Dhamani



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Managing Director