

News from the Lamprell Group

PHOTO COURTESY OF WAM



Inauguration of Lamprell's Hamriyah facility

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NDC signing ceremony

Story on page 6



A word from the CEO

This has been a significant period for the Lamprell Group with the successful acquisition of MIS in July which greatly expanded the size and scope of our Company by adding an onshore engineering and construction capability to Lamprell's predominately marine based business as well as providing a significant regional presence. The continuing growth in our regional and international markets has resulted in our largest order book to date which, at the time of writing, is fast approaching USD 1.4 billion. This amount includes three new significant contract awards including three LeTourneau Super 116E jackup rigs; two for Abu Dhabi's NDC and one for Jindal Drilling together with 14,000 tons of process decks for Nexen, which are destined for the Golden Eagle project in the UK sector of the North Sea. We are positive about the Group's short term prospects and the longer term outlook.

This strong business performance was recently coupled with visibility of a more prominent kind. We had the honour of officially inaugurating our newest facility in Hamriyah in the presence of His Highness Sheikh Dr. Sultan bin Mohamed Al Qassimi, Supreme Council Member and Ruler of Sharjah, an event which marked the Lamprell Group's achievement as much as it celebrated the emirate of Sharjah, where much of the Company's history and success was founded.

Much of 2011 was dedicated to the acquisition of MIS. Since its announcement in April 2011, coverage of the acquisition has been extensive and the strategic rationale behind it, well documented. I will just add that the strategic fit underlying this acquisition was reflected in the level of acceptances generated by both entities' shareholders; 99.8% of MIS shareholders and 99.0% of Lamprell shareholders accepted the offer, and in the complementary nature of the different businesses which was evident in the integration process. The resulting re-structuring of the Group and the synergies between the two companies have strengthened our position as a leading provider of diversified engineering and contracting products and services to the onshore and offshore oil & gas and renewables industry.

It therefore gives me great pleasure to introduce this issue of Lamprell Times, the Group's first post-acquisition newsletter. This edition begins to reflect the enlarged Group's broader positioning and introduces some of our newer businesses and services. While much of our focus in 2011 was on the acquisition and in more recent months on the integration process in particular, we have not diverted our attention from our core business nor from the development of newer business areas. This is evident in an order book of almost USD1.4 billion as at 31st October, a healthy bid pipeline of USD 4.2 billion at the same period, on or ahead of schedule progress on most of our projects in the main facilities and some of the most impressive safety statistics in our industry. We expect this pattern to continue through the end of the year specifically as we develop some of the newer businesses and services such as Engineering & Construction (E&C) and some of the new geographies such as Saudi Arabia and Iraq, among others. With that in mind, our strategy remains:

1. Maintain focus on core activities
2. Reorganise businesses within MIS to target larger E&C projects in the region
3. Develop regional businesses acquired: Saudi Arabia, Abu Dhabi, Iraq, Kuwait and Qatar
4. Focus on cross selling services: Tech Services, Sunbelt H2S, INSPEC
5. Continue to explore new and related markets

This strategy is grounded in Lamprell's operational methodology of delivering best in class execution of projects, on time and on budget. This has long been our operating benchmark, and we intend to continue adhering to it. It is this same belief that helps us maintain excellent relationships with our partners.

Today, the acquisition represents a significant step for the Lamprell Group in its evolution as it continues to expand both the breadth and depth of our service offering to our customers. I would like to thank all of our clients, partners, shareholders, board of directors and our dedicated employees for their continued confidence in Lamprell.



A word from the COO

On July 13th this year Lamprell completed the acquisition of MIS and we have subsequently been working to fully integrate MIS's businesses, operations and personnel with the Lamprell Group. To date we have focused on creating an extended organisation structure and on physically integrating the staff and Sharjah facilities. This is not a small task considering the Group now has over 925,000sqm of facilities and employs over 14,000 people, yet the process has proceeded as scheduled and we are now turning our attention to marketing the Groups extended services.

Throughout 2011 and the ongoing integration process we have continued to put great emphasis on health and safety at all our facilities. At the start of this year we set an aggressive target to reduce the Lost Time Incidence (LTI) rate across our facilities and I am very pleased that we are currently seeing the benefits of this focus.

From a project perspective our facilities have been busy through the summer period and a number of the ongoing new build marine projects are nearing structural completion. This means the project focus is shifting to outfitting and commissioning and we look forward to a number of load-outs in the coming months

In summary, this has been a busy period for the Group and one that has been exciting on several fronts. I would like to thank our customers, partners and employees for their ongoing commitment and support as we look forward to another busy period for the Group.

Key Events

Hamriyah Launch

The official inauguration of Lamprell's Hamriyah facility



PHOTO COURTESY OF WAM

“ We are delighted to be celebrating this event in the presence of His Highness. This facility increases the Group’s capacity significantly both in terms of area, quality and technology, helping position Lamprell as one of the leading yards in the world and cementing its position as the premier global provider of rig refurbishment services ”

*Nigel McCue,
Chief Executive Officer*

Lamprell held the official inauguration ceremony for its main facility in Hamriyah Free Zone on October 27, 2011.

The event, which was held under the patronage of His Highness Sheikh Dr. Sultan bin Mohammed Al Qassimi, Supreme Council Member and Ruler of Sharjah and attended by UAE dignitaries and Lamprell's customers and partners marked over three years of construction and an investment of \$75 million.

“ It is our move to Sharjah and the subsequent development of our new Hamriyah Facility that has really set the Company on its course to become one of the leading oil and gas service providers in the region, if not the world ”

*Steven Lamprell,
President*



PHOTO COURTESY OF WAM



Analyst visit

Lamprell held a two day site visit in November for 15 financial analysts. The objective of the visit was to showcase the enlarged group's main flagship facility and deepen their understanding of the Company's strategy and operations, post acquisition.

New Build

ONGC project



After sail-out from the Lamprell facility in January 2011, the two wellhead platforms NTP-1 and NTP-2 were successfully installed in the North Tapti field located offshore the west coast of India.

ONGC has completed the drilling activities on NTP-2 platform and gas production is scheduled to commence at the end of 2011. Lamprell and Swiber along with major vendors, are all committed to support ONGC to successfully achieve gas production from these platforms as per schedule.

DPE Jalilah project completed well ahead of schedule

Lamprell's Jebel Ali yard earned another success by meeting the requirements of its customer, Global Offshore International Ltd, in delivering the jacket, topside and piles for the Jalilah project well ahead of schedule.

The project left the Lamprell yard without a punch list. In spite of some design changes and other challenges, the project was well managed, particularly the construction activities, which were completed without any lost time incident.

The project is now fully commissioned and in production at the Dubai Offshore Jalilah field.



“I would like to thank the entire project team involved for its tremendous efforts and also its client, Global Offshore International Ltd, for the support it provided throughout the project life cycle”

*Juzer Master,
Lamprell Project Manager*



Steel cutting ceremony for the GreatDrill 'Chaaya'

New Build

Fred. Olsen Windcarrier vessels Brave Tern & Bold Tern

The Jebel Ali Brave Tern team has now achieved one million man hours without an LTI and the Bold Tern is now at over 450,000 man hours without an LTI and is expected to reach half a million in the coming months. These milestones represent a significant achievement for everyone involved in the project and one that the entire team is proud of.

Commenting on this important achievement Fred. Olsen Windcarrier's Site Manager, Sturla Fjoran said, "The Fred. Olsen Windcarrier Team was extremely pleased that the project had achieved this significant milestone of one million man hours without an LTI."

He continued, "the achievement reflected well on the efforts of all parties involved in the project, clearly demonstrating the continued focus and efforts placed on HSE by both Fred. Olsen Windcarrier and Lamprell." He congratulated the team on its achievements to date and encouraged continued efforts in maintaining the high levels of safety demonstrated on the project thus far.



“ The Fred. Olsen Windcarrier Team was extremely pleased that the project had achieved this significant milestone of one million man hours without an LTI ”
*Sturla Fjoran,
Fred. Olsen Windcarrier's Site Manager*



New Build



Official signing ceremony for NDC jackup rigs held in NDC's Abu Dhabi office

NDC signing ceremony held in Abu Dhabi

NDC exercised its options for Lamprell to build two jackup rigs in addition to the rigs currently under construction at Lamprell facilities. The new agreement with NDC is for the construction and delivery of two jackup rigs valued at US\$166.65 mn each. The official signing ceremony was held in NDC Abu Dhabi on November 3rd, and was attended by Mr. Abdulla Saeed Al Suwaidi, Mr. Nigel McCue and executives from both companies.



We are delighted to announce the exercise by NDC of its options, and for the opportunity to continue to strengthen our relationship with this prestigious customer. This is another significant contract award, demonstrating the strength of the market for jackup rigs, and reflecting our strong reputation for quality and service, whilst further extending our growing order book

*Nigel McCue,
Lamprell Chief Executive Officer*

Jackup Refurbishment



The Al Bzoom handover took place in Lamprell's main Sharjah facility on October 4th

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Nabors Rig 656

All work has now been finished on the rig Nabors 656. The scope of work was quite extensive, including a total of 494 tonnes of steel replacement, refurbishment of accommodation, overhaul of the derrick, drill floor, sub base and cantilever skidding systems. The rig departed from Lamprell's Hamriyah facility on September 27th.



Departure of the Noble Scott Marks

The Noble Scott Marks, being upgraded to comply with Saudi Arabia's schedule "G" requirements was successfully completed in May, and departed from Lamprell's Hamriyah yard later in the summer following Noble's commissioning of various systems prior to its arrival in Saudi Arabian waters. Lamprell spent approximately 250,000 man hours completing the work with no LTIs.

Final completed work scope exceeded the original contracted works by 70%. All in all this was a well-executed project in the fine time line allocated to the project.

Jackup Refurbishment



Rig Al Bzoom, awarded to MIS by NDC Abu Dhabi, is now complete and has been handed over to the client. A ceremony celebrating the completion of the Rig Al Bzoom reactivation project was held at Lamprell's main Sharjah facility and was attended by NDC CEO Mr. Abdalla Al Suwaidi, Mr. Steven Lamprell, Mr. Nigel McCue and other executives from Lamprell and NDC.



All work has been completed on the Rowan Middletown, which was awarded by RDC at the end of May. The scope included many major items such as extension of the mud pits, refurbishment of the emergency generator room and the fabrication and installation of the main engine radiator platforms.



All work on the Arch Rowan, which arrived in the Lamprell Sharjah yard in June 2009, has been completed. The scope included many major upgrades such as installation of a new Texas deck and helideck upgrade.

Oilfield Engineering & Rig Metals

Weatherford 3000HP new build rigs 870 & 871



Since the contract award, the Lamprell team has been extremely busy, working diligently to initiate and plan the scope of work that has resulted in a very successful start to the project.

The engineering phase progressed swiftly, aided by the collaborative support from the Weatherford team, where collectively, experience and lessons learned from previous rigs have been incorporated to produce an optimised solution to the scope.

The front-end effort by everyone resulted in the construction activities starting as planned with a very busy outlook envisaged to meet the contracted delivery date of Q1 2012.



Oilfield Engineering & Rig Metals

Rig Metals' largest contract ever – 'the walking rig'



NDC contract signing held in Abu Dhabi

“ This project is an important milestone in Rig Metals’ history and one that the company has been building its capabilities for over several years. The team is committed to success and on time, on budget delivery ”

*Hani El Kurd,
Rig Metals General Manager*

On August 11th, Rig Metals received its largest contract to date and its first from NDC. The contract is for the upgrade of two of its existing land rigs with an option for a third rig.

The project's major upgrade involves modifications to the rigs' moving systems with walking pads replacing the dollies. The projects are scheduled for completion in 6.5 months.

The signing ceremony was held in NDC's office in October and was attended by Mr. Abdalla Saeed Al Suwaidi, NDC's CEO, Mr. Scott Doak, and Mr Bassam Hijazi of the Delmon Group as well as several executives from Lamprell and NDC.



NDC and Rig Metals project team



Rig Metals celebrates one year without an LTI

Rig Metals celebrated one year without an LTI, having worked a total of 192,000 man hours from June 2010 to July 2011.



Weatherford Drilling contract in Kuwait

Weatherford Drilling major components for the new build and upgrade rigs for the upcoming drilling programme in Kuwait.

Engineering & Construction

Lamprell Engineering & Construction (E&C) now offers the combined expertise of Lamprell and MIS, both well-established entities in the region. Lamprell E&C is well poised to deliver fully integrated engineered projects to the onshore and offshore oil & gas sector. Below are a few of the projects in the pipeline:

Sajaa Gas Field maintenance service contract renewal



Sajaa Gas Field and plant

Sajaa Gas Field and Plant is familiar territory to MIS with a long relationship dating back to the late 1990s. The asset is owned by the Government of Sharjah, Sharjah LPG Company and BP Sharjah Limited, is operated and maintained by Petrofac International (UAE) as the dutyholder under an agreement on behalf of Sharjah National Oil Corporation (SNOC), the appointed operator.

In July, the E&C division signed the renewal of their maintenance service contract for another year to cover work on the gas plant, well sites, flowlines, trunklines and the LPG and condensate terminals which are located in Hamriyah.

With this renewal, which completes more than 12 years of continuous service by the E&C division, our relationship with Petrofac is strengthened further.

Offshore campaign for RAKPET

In early 2011, RAKPET entered into an agreement with MIS to provide engineering services, maintenance and rehabilitation of the offshore Saleh platforms.

The second phase of development will involve extensive engineering and further offshore campaigns which will extend well into 2012 around the drilling schedules but this project has now been temporarily put on hold with an expected start date of Q2 2012.



Engineering & Construction

Fabrication projects – pressure vessels, process modules and columns

Petrofac/QP vessels for Mesaieed and Dukhan

Delivery commenced on the 78 vessels awarded by Petrofac for Qatar Petroleum's gas sweetening project at the Mesaieed and Dukhan facilities. The project builds on MIS' expertise in the fabrication of high calibre steel vessels and further reaffirms the Group's standing in the market as a provider of highest quality products.



Vessel packages for Linde

The division successfully completed and delivered 16 vessels and a spent caustic tank for the Ethylene Plant, at Ruwais in Abu Dhabi with an additional 3 vessels ready for dispatch.

Mounded LPG bullets to Technip

The 2 mounded LPG bullets for Yemen Gas Company's additional LPG storage facilities in Yemen for Technip were completed successfully.



Engineering firm Litwin PEL



Abu Dhabi-based Litwin, now part of the Lamprell Group, is the Group's engineering support division offering the full range of engineering services and technical assistance to many of the OPCO's in Abu Dhabi as well as a considerable number of private companies in the Oil & Gas industry throughout the region. Litwin signed two new contracts with ADCO and GASCO to provide engineering and consultancy services, at Bab and Asab 1, respectively.



Engineering & Construction



Ingenium W I Module

The construction of a water injection module for Ingenium Process Solutions AS (IPS) was completed in Lamprell's Jebel Ali facility in June.

This 85 tonne module, is part of BW Offshore's FPSO Athena project, to be deployed in the North Sea by Ithaca Energy.

The module was handed over to IPS with zero carry-over works and was transported to Drydocks World Dubai for integration onto the FPSO Athena, under a direct agreement with the main client BW Offshore, in July.

Both IPS and BW Offshore expressed their complete satisfaction and appreciated the quality workmanship that Lamprell provided on this project.

RAKGAS inlet gas compression upgrade project

The E&C division, is working on a multidiscipline construction project for Ras Al Khaimah Gas Commission (RAKGAS) for the inlet compression project at their plant in Khor Khwair, Ras Al Khaimah. This contract, which includes engineering, procurement and civil work, continues the division's long association with RAKGAS.



Techtreat chemical trial – successful!

TECHTREAT is a complete range of oilfield chemicals, services and injection equipment being marketed by the E&C division, which recently conducted a successful TECHTREAT chemical trial offshore for ZADCO in Abu Dhabi. The product which was tested, TECHTREAT SR120, is an environmentally-friendly sludge breaker based on a new "green" technology formulated from natural products.

The trial's objective, to recover a quantity of oil from the sludge within the process Surge Basin, was successful with more than 80% of the oil being recovered representing an incremental oil recovery of 600bbls. These results, far surpassed the customer's expectations who, in turn has nominated the TECHTREAT trial success to be reported in ADNOC's monthly journal.

TECHTREAT SR120 has now been exclusively approved by ZADCO for sludge treatments and we expect to receive ongoing subsequent orders in the future.

Tech Services & Sunbelt H₂S

Tech Services, Lamprell's operations & maintenance division, provides manpower, equipment and materials services to a diverse customer base at oil & gas and petrochemical facilities, plants drilling rigs and other offshore facilities and docks.

Tech Services successfully renewed its contract with ENOC Processing Co. LLC (EPCL), one of its major clients, for a period of three years covering warehouse and general maintenance.



Ali Al Darwish, DUGAS - General & Mechanical Maintenance Manager is presenting a Certificate of Appreciation to Ananthan Nair for winning the 1st Quarter 2011 Safety Champion award

A recent initiative in the Tech Services division is to recognise and award offsite employees for their exemplary contribution towards safety.



Kuriakose Mathew
at ENOC



MIS contract employees attending a Safety Award presentation at DUGAS facility on June 23, 2011



Mansur Ismail
at DPE JAOSB

Sunbelt H₂S Safety Services division celebrates 2 million man hours without an LTI

Sunbelt, which provides complete H₂S safety solutions to its clients in the oil & gas industry, completed two million man hours without an LTI in June. This covers a period of 6.5 years and covers Sunbelt's operations in all its markets including UAE, Kazakhstan, Kurdistan, KSA, Qatar and Egypt.

Over the history of Sunbelt, the division has provided 38 million man hours of H₂S services to the market without an H₂S related injury.

In addition to H₂S Safety Services, Sunbelt provides product sales, equipment rental, equipment servicing & maintenance and training and the division also has a US DOT-approved hydrostatic testing facility.



Sunbelt participated in the Aramco Manifa Safety Conference

MIS Arabia

MIS Arabia, 'MISA' is a joint venture between Lamprell (MIS), AYTB and Shoaibi Group. The company was set up in 2001 in Jubail Industrial City in the Kingdom of Saudi Arabia and is specialised in pressure vessels, columns and other specialised equipment for the oil and gas sector.

MISA rolls-out some of the largest equipment ever to be manufactured in the GCC region

The Xylene Rerun Column, one of nine large scale columns which was supplied to the Jubail Export Refinery Project (JERP) for Saudi Aramco Total Refining & Petrochemical Co. (SATORP) was rightfully termed the mammoth as, at completion, it weighed approximately 1,400 tonnes, and was almost 100m long.

The refinery, once completed, will be the most advanced in the world for processing Arabian heavy crude with this equipment forming a key building block.

This was a landmark achievement for MIS Arabia highlighting the strengths and capabilities of locally-based contractors in Saudi Arabia to manufacture some of the biggest and most complex equipment putting them on the world map in terms of cost, time and quality. SATORP showed their appreciation of MIS Arabia's high quality standard and technical expertise at a special function at the JERP site.



Mr. Mazen Shaat (MISA) receiving the award from SATORP's President and CEO, Mr. Fawaz I. Nawwab



Hamriyah Facility Grand Opening

Lamprell's Hamriyah facility was officially opened on October 27th. Here are some more photos of the event.



PHOTO COURTESY OF WAM





Lamprell Facilities in photos



Lamprell Hamriyah



Lamprell Jebel Ali



Lamprell Sharjah consists of two areas: the Sharjah Main Facility and the South Yards office.

Lamprell's Facility in Dubai Investment Park is home to Oilfield Engineering and Rig metals.

HSES

5,000,000 man hours LTI free

Since our last issue of the Lamprell Times, Lamprell has achieved over 5,000,000 man hours without incurring an LTI. This is an amazing achievement, which senior management recognised and congratulated all the workforce on by holding a full site stand down in all facilities with small rewards distributed to all in recognition of the high standards of health and safety that have been maintained to achieve this significant milestone.



Fire safety training

In accordance with Lamprell's policy for continual improvement, a basic fire fighting and prevention training course was conducted for 100 Lamprell personnel from various designations at the Hamriyah facility. The training was controlled via simulator.

Ian Jack – new Hamriyah HSES Manager



Lamprell welcomes Ian Jack to its HSES division as HSES Manager for the new Hamriyah facility. Ian has 12 years of military service and nearly 20 years experience in safety. He worked as both client and contractor and therefore fully understands the needs and expectations of our clients as well as the capabilities and aspirations of Lamprell. Ian takes over the role from Gary Peebles, who transferred to the Sharjah main facility in order to facilitate the integration of the Lamprell HSES management system.



With the acquisition, Lamprell brings its high HSES standards and awareness to its new Sharjah Facility

HR

Division focus – HR recruitment

Recruiting for a large organisation | A chat with Julian Panter

I was employed by Lamprell to assume responsibility for the Group's manpower recruitment. As a first step I centralised the recruitment function putting into place recruitment best practice guidelines to ensure that our recruitment approach is professional and consistent with the enlarged Lamprell Group's objectives to promote Lamprell as an employer of choice in the oil & gas sector.

What does the future hold?

We need to ensure that we improve both the process and the speed with which we recruit and to introduce initiatives such as a group-wide referral programme. The plan is to create a stand-alone division that prides itself on service to its clients and candidates and embraces online recruitment tools.

What we need from you.

To ensure that our customers are happy with the service we provide, we would like to work as equal business partners with them, acting as an extension to the project team, so we welcome constructive feedback and suggestions on how we could improve. We also welcome referrals for industry professionals.

Please email any referrals to jpanter@lamprell.com



Julian Panter surrounded by his new recruitment team: Atheeq Rahman, Sapna Nayak, Sarita Ramani and Artem Zheleznyak.

New Senior Executives



Jon Cooper - Chief Financial Officer

Jon Cooper joined Lamprell on October 30th as CFO for the Group.



Ryan Jervis - Head of Corporate Transactions

Ryan Jervis joined Lamprell as Head of Corporate Transactions for Lamprell.

Promotions



Neil Millar – VP Jebel Ali

Neil Millar has been appointed Vice President – Jebel Ali. This promotion to the senior management team recognises Neil's longstanding commitment and contribution to the Company and his performance as General Manager. In his new role, Neil will continue to lead and develop the operations of the Jebel Ali facility.



Stuart Jenkins – GM Rig Refurbishment

Stuart Jenkins has been promoted to the position of General Manager – Rig Refurbishment. It is a well deserved appointment that reflects the invaluable contribution that Stuart has made in the Refurbishment / Upgrade business stream of the company. Stuart's main emphasis will be to provide a better service to our existing clients and to grow and develop new business opportunities.



Sikke Jan Wynia – GM Hamriyah Facility

Sikke Jan Wynia is appointed General Manager – Hamriyah Facility. Sikke Jan Wynia will be responsible for the overall day-to-day running of the Hamriyah facility.

MIS integrated employees: We also take this opportunity to welcome all the employees who joined Lamprell from MIS.

Awards, Conferences and Events



Lamprell attended Offshore India and Unconventional Oil & Gas India 2011 Conference and Exhibition on September 15, 2011.



His excellency Dr. Rashid Al Leem presenting the certificate of Recognition to Lamprell's Julian Panter and Ian Anderson

More awards for Lamprell's Hamriyah facility - TOP 3 2011

At the Hamriyah Top 3 2011 event in June, Lamprell was awarded with a certificate of recognition. The event acknowledges the top performers in development, global success and recognition in the Hamriyah Free Zone.



Hamriyah Free Zone Authority awards Lamprell with a Certificate of Appreciation for all their help during the 2nd Hamriyah Marine Day celebration.



Welding awards

M.K.Vijayan welder in Lamprell's Sharjah Facility received 1st prize in the ESAB UAE welding competition held in Dubai.



Awards, Conferences and Events

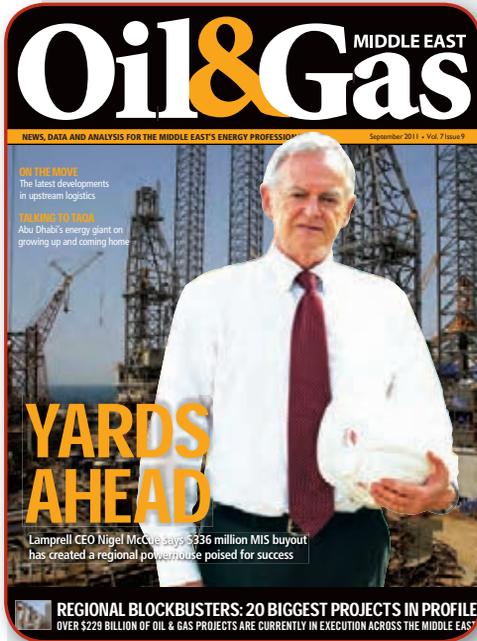
Acquisition Kick-off Meeting

Lamprell and MIS senior management gathered in July at the new Lamprell Hamriyah facility to hold a kick-off meeting to start the integration of MIS into Lamprell.



People, News and Events

Lamprell in the News



Lamprell basketball team bags third place

Lamprell's basketball team played at the Filipino Basketball Centre tournament in July with seven other teams. Lamprell's team came in third, winning its last game against Saipem.



The team: Anthony Ponce (coach), Andy Hernandez, William Caalim, Larry Cena, Willy Rendon, Medel Medrano, JC Pilapil, Rodolfo Rodrigo, Nestor Torres, Victor Flynn, Medel Dimayuga, Richard Lacar, Arnold Pedraza, Roel Molina, Kenneth Pura, Basil Georgakopolous, and Antonie Fombuena.

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Lamprell is a leading provider of diversified engineering and contracting products and services to the onshore and offshore oil & gas and renewables industry.



FACILITIES	UAE				Other		Total
	Hamriyah	Sharjah	Jebel Ali	Dubai	Saudi Arabia*	Kuwait	
Land (sqm)	365,000	210,000	178,849	30,000	131,469	10,000	925,318
Quayside (m)	1,440	760	-	-	-	-	2,200

*IV