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## Statement on Financial Reporting

Orascom Construction Limited (NASDAQ Dubai: OC; EGX: ORAS) was established on 18 January 2015. The Company's first financial year commenced on its incorporation and will end on 31 December 2015. As such, Orascom Construction will not issue full year financial statements for the period ending 31 December 2014.

The former parent company of Orascom Construction, OCI N.V., will report on its engineering and construction operations for the period ending 31 December 2014. These engineering and construction operations were transferred to Orascom Construction in connection with its demerger from OCI N.V. and will be reported as "discontinued operations" in OCI N.V.'s financial statements for the period ending 31 December 2014. These financial statements will be publicly available on OCI N.V.'s corporate website.

Orascom Construction will publish interim financial statements for its first quarter of 2015.