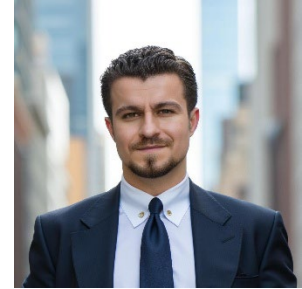


EXPERT WITNESS PROFILE

MAHMOUD ABUWASEL

Partner, Wasel & Wasel



PART 1: PROFESSIONAL STATEMENT AND QUALIFICATIONS

I. EXECUTIVE BIOGRAPHY

Mahmoud Abuwaseh is a Partner at Wasel & Wasel, an international dispute resolution law firm. A Harvard-educated practitioner, he brings over a decade of specialized experience handling high-value, cross-border litigation, international arbitration, and tax controversy across the Arabian Gulf. He has successfully acted as lead counsel, co-counsel, and instructing counsel in mandates collectively involving billions of dollars in dispute.

Widely recognized as a leading authority on Middle Eastern jurisprudence, Mr. Abuwaseh frequently serves as an independent expert witness on the laws of the UAE (Federal and Emirate-specific), the DIFC, and the ADGM. He has provided definitive expert evidence and legal opinions before premier international tribunals, including the Supreme Court of the State of New York, the High Court of Justice of England and Wales, and the Swiss Courts. He is an elected Full Member of The Academy of Experts in London and a prolific author whose legal frameworks are heavily cited in international academic literature, global financial media, and the press.

II. PROFESSIONAL ADMISSIONS AND MEMBERSHIPS

- **The Academy of Experts (London):** Admitted and elected as a Full Member in the Practicing Category (UAE Law), based at 3 Gray's Inn Square.
- **Australia:** Admitted Lawyer and Licensed Solicitor of the Supreme Court of Victoria.
- **United Arab Emirates:** Registered Legal Consultant in the Abu Dhabi Global Market (ADGM); Registered Practitioner in Part I of the Dubai International Financial Centre (DIFC) Courts.
- **Canada:** Qualified Arbitrator (Q.Arb) designated by the ADR Institute of Canada.
- **The Hague Institute for Global Justice:** Vice-President.
- **Qatar:** Formerly registered as a Lawyer in Occupation in the State of Qatar.

III. PROFESSIONAL EXPERIENCE AND EXPERTISE

Litigation & Arbitration Practice

- **Jurisdictional Scope:** Extensive experience navigating the UAE judiciary system. Instructed on hundreds of complex court procedures spanning all federal court levels up to the UAE Federal Supreme Court, as well as all tiers of the Dubai, Abu Dhabi, and Ras Al Khaimah Courts.
- **Sector Expertise:** Manages high-stakes civil, commercial, and administrative disputes across banking, insurance, construction, admiralty, corporate/shareholder conflicts, tax controversy, and digital assets/cryptocurrency.
- **Arbitration Counsel:** Routinely acts as counsel in commercial and investment arbitration matters governed by UAE and international law under the rules of major institutions (ICC, DIAC, LMAA, HKIAC, UNCITRAL, ICSID).
- **Executive Partnerships:** Prior to establishing Wasel & Wasel, practiced in formal partnerships with the longest-serving former Chief Justice of the UAE Federal Supreme Court and the longest-serving former Minister of Justice of the UAE.

Representative Court and Prosecutorial Appearances

- **The UAE Federal Court:** Represented a European conglomerate against the UAE federal government (e.g., Case No. ADFICFICIADM2024/0000065).
- **The ADGM Courts:** Litigated precedent-setting matters concerning the application of UAE law and the jurisdictional bounds of UAE courts (e.g., *A15 v B15* [2024] ADGMCFI 0012).
- **The DIFC Courts:** Litigated complex issues regarding UAE social and economic public policy (e.g., anonymized ARB-039-2025).
- **UAE Public Prosecution:** Appeared before the Head of the UAE Federal Public Prosecution and the State Security Department regarding cross-border UK/UAE anti-terrorism finance.
- **High Court of Justice (England & Wales):** Appeared in matter involving UAE inheritance, corporate structuring, and Islamic transactions (e.g., *CesFin Ventures LLC et al. v. Ghaith Hamel Khadem Al Ghaith Al Qubaisi et al.*).

Expert Witness Standards and Procedural Adherence

- Fully conversant with the governing procedural standards and overriding duties of an expert witness to courts and tribunals.

- Strictly adheres to the IBA Rules on the Taking of Evidence in International Arbitration, Part 35 of the UK Civil Procedure Rules (CPR), the Practice Direction to Part 35, and the Guidance for the Instruction of Experts in Civil Claims.

IV. EDUCATION AND CERTIFICATIONS

- **Harvard University:** Master's Degree in Management (incorporating coursework in Constitutional Law).
- **University of Southern Queensland:** Juris Doctor (JD), Administrative Law.
- **Middlesex University:** Master's Degree in Islamic Law.
- **Carleton University:** Bachelor's Degree in Law.
- **Toronto Commercial Arbitration Society:** Gold Standard Course Certification.
- **Additional:** Holds multiple diplomas and certifications in the fields of Islamic finance, contracts, and arbitration.

V. PUBLICATIONS AND AUTHORSHIP

Mr. Abuwasel is a recognized commentator on UAE law and geopolitics, having authored over 125 legal articles, essays, and definitive texts on regional jurisprudence.

Books and Major Contributions:

- ***UAE Crypto Litigation:*** A seminal book providing comprehensive analysis of over 100 UAE judgments, addressing fundamental issues of evidence, liability, enforcement, and the interplay between civil and criminal law in digital asset disputes.
- ***Tax Controversy UAE:*** Lead author for the annual global publication (Lexology Panoramic / Getting The Deal Through, 2019–2026 editions).
- ***Investment Arbitration Canada:*** Contributing author for the annual global publication (Lexology Panoramic / Getting The Deal Through, 2021–2024 editions).
- ***A Definitive Commentary on the 2021 ICC Rules of Arbitration Through the Jurisprudence of the UAE Courts:*** A review of circa 30 foundational judgments.

VI. ACADEMIC, PEER REVIEW, AND SCHOLARLY CITATIONS

Mr. Abuwasel's legal frameworks and scholarship are widely recognized and frequently cited as authoritative sources in international academic literature, legal texts, and comparative law journals.

- *Journal of International Arbitration* (Kluwer Law)

- *Alternative Dispute Revolutions: Technology and ADR in the Middle East Following the COVID-19 Pandemic* (Digital Commons, Touro Law Center)
- *BCDR International Arbitration Review*
- *Arab Law Quarterly* (Brill)
- *Mediating Legal Disputes: Implementing The Singapore Convention in The Middle East and Central Asia*
- *Middle Eastern Studies* (Taylor & Francis)
- *Two Kinds of Dual States: Judicial Empowerment and Disempowerment in Authoritarian Politics* (ResearchGate)
- *Facets of Security in the United Arab Emirates* (Taylor & Francis)
- *Vanderbilt Journal of Transnational Law*
- *Texas A&M University School of Law Legal Studies*
- *Liverpool Law Review* (Springer)
- *UAE International Tax* (IBFD)

VII. MEDIA INTERVIEWS AND PRESS COVERAGE

Mr. Abuwasel is extensively sought after by major global news networks, financial publications, and specialist legal media. He frequently provides on-the-record commentary, print interviews, and podcast appearances regarding cross-border litigation, tax disputes, geopolitical conflict, and digital asset regulation.

Television, Video & Broadcasting

- **Thomson Reuters / MENA Hot Seat:** Featured expert guest analyzing GCC tax disputes, VAT returns, and corporate criminal liabilities.
- **NewsNation - Katie Pavlich Tonight:** Guest expert panelist on crypto-legal frameworks and investigative jurisdiction.

Podcasts & Webinars

- **Retail's Most Wanted (Apple Podcasts):** Featured guest (Episode 64) discussing how crypto is reshaping organized retail crime.

- **AGRC Webinar (Association of Governance, Risk & Compliance):** Featured expert diagnosing cascading operational risks and legal warfare for multinational corporations in conflict zones.
- **UAE Crypto Litigation Companion Podcast:** Host and leading analytical voice.

Featured Print & Digital Interviews

- **Retail Banker International:** Featured Interview — *"Wasel & Wasel's Mahmoud Abuwasel on why CLARITY really matters"* (analyzing US vs. UAE digital asset regulatory environments).
- **The Compliance Digest:** Featured Interview — *"Corporate Survival in a New Era of Geopolitical Warfare: An Interview with Mahmoud Abuwasel."*
- **LexisNexis "Meet the Experts":** Profiled as a leading practitioner for multi-billion-dollar Middle Eastern dispute mandates.

Expert Quotes & Sourced Commentary

- **Private Debt Investor:** Sourced expert in *"War's disruption does not cure contract breach"* regarding Dubai force majeure judgments and the Sudanese civil war.
- **Arabian Business:** Quoted expert in *"Horses, camels fair game when making enforcement claims, says UAE lawyer."*
- **Arabian Business:** Quoted expert in *"VAT and excise issues dominate Dubai tax dispute cases."*
- **Gulf News:** Quoted expert in *"Tax authority ordered to refund Pepsi distributor Dh12 million."*
- **Riviera Maritime Media:** Quoted expert in *"Arbitration clause remains paramount."*
- **AGRC (Association of Governance, Risk & Compliance):** Quoted expert in *"AGRC Launches Certificate in Legal Risk in Collaboration with Wasel & Wasel."*
- **Pepeliaev Group:** Sourced authority in *"The UAE Tax Case Study: The Supreme Court to overturn the practice in the trade between the GCC States?"*

Authored Media & Trade Press

- **Tech Policy Press:** Contributor on geopolitics, authoring pieces such as *"The Legal and Policy Fallout from Data Center Strikes in the Middle East War."*

- **Legal Reader:** Regular contributor on digital asset disputes, authoring pieces such as *"Crypto Litigation Is Surging. The Precedent Is Not."* and *"The Proliferation of Cryptocurrency Extortion."*
- **Lexis Middle East Magazine:** Featured author on *"A Foreign Investor's Dispute."*
- **Business & Accountancy Daily:** Contributor of specialized legal analysis.

Global Syndication & Broad Press Mentions

Mr. Abuwasel's legal analyses and case outcomes are regularly covered, syndicated, or cited by major international news wires and business platforms, including:

- **NBC News**
- **Axios**
- **Law360**
- **Yahoo! Finance**
- **International Business Times**
- **MSN**
- **AOL**
- **NewsNation**
- **UPI**
- **Khaleej Times**
- **Gulf Business**
- **MEED Magazine**
- **Law.com**

VIII. LANGUAGES

- **Arabic:** Fluent (Native proficiency)
- **English:** Fluent (Native proficiency)

PART 2: RECORD OF EXPERT WITNESS SUBMISSIONS

The following is a detailed overview of mandates where Mr. Abuwasel has provided formal expert evidence on the laws of the UAE (Federal and Emirate-specific), DIFC, ADGM, and Qatar before international tribunals.

UNITED STATES COURTS

- **Supreme Court of the State of New York (USA)**
 - *Subject Matter:* UAE, DIFC, and ADGM Law.
 - *Case:* *Dr. Bavaguthu Raghuram Shetty et al. v. Bank of Baroda et al.* (Circa USD 8 billion claim).
 - *Instructing Firm:* Meister Seelig & Fein LLP.
 - *Submissions:*
 - **Foreign Legal Affidavit (2022):** Addressed civil conspiracy, common law fraud, aiding and abetting fraud, and unjust enrichment under UAE, DIFC, and ADGM law, including conflicts of law analysis.
 - **Foreign Legal Affidavit (2022):** Addressed DIFC law standards for *res judicata*, issue estoppel, and joinder regarding prior consent judgments.
 - **Foreign Legal Affidavit (2023):** Responded to opposing expert; addressed auditor fiduciary duties, statute of limitations, enforcing foreign judgments, and "holder claims" for fraud under UAE law.
 - **Foreign Legal Affidavit (2023):** Clarified civil claims absent prior criminal judgments, auditor liability under Law No. 12/2014, and unjust enrichment limitations.
- **United States District Court, Southern District of New York (USA)**
 - *Subject Matter:* UAE Law.
 - *Case:* *CesFin Ventures LLC v. Al Ghaith Holding Company PSJC et al.* (USD 50 million claim).
 - *Instructing Firm:* Campolo, Middleton & McCormick.
 - *Submissions:*

- **Declaration (2022):** Addressed the validity of arbitration award assignments under UAE Civil Transactions Law and the effects of enforcement stays pending Cassation Court rulings.
- **Declaration (2022):** Contextualized jurisdictional discovery requests against ongoing execution proceedings in Dubai, Abu Dhabi, and London.

UNITED KINGDOM COURTS

- **High Court of Justice of England and Wales (Commercial Court KBD)**
 - *Subject Matter:* UAE Law.
 - *Case:* *Cancrie Investments Limited S.A.R.L. v. Mr Zulfiqur Al Tanveer Haider.*
 - *Instructing Firm:* Richard Slade & Partners LLP.
 - *Submissions:*
 - **Expert Report (2023):** Evaluated guarantees, facility agreements, and the legality of service of proceedings via SMS under UAE law, alongside judgment enforceability based on UAE Circular No. 3 of 2023.
 - **Second Expert Report (2024):** Countered opposing expert regarding the primacy and validity of SMS service on expired residencies, obligations to update details, and reasonableness standards.
- **High Court of Justice of England and Wales (Commercial Court KBD)**
 - *Subject Matter:* UAE Law.
 - *Case:* *Commercial Bank of Dubai PSC et al. v. Abdalla Juma Majid Al Sari et al.* (Circa USD 120M WFO Context).
 - *Instructing Firm:* Charles Russell Speechlys LLP.
 - *Submissions:*
 - **Expert Report (2022):** Addressed criminal and civil liability under the UAE Penal Code and Commercial Companies Law regarding disclosures pursuant to a Worldwide Freezing Order (WFO), exploring concepts of professional secrecy and state secrets.
- **County Court at Central London (UK)**
 - *Subject Matter:* UAE and DIFC Law.

- *Case: Hortin Holdings Limited et al. v. Hurlingham Management Limited et al.* (Circa USD 3 million claim).
- *Instructing Firm:* Charles Russell Speechlys LLP.
- *Submissions:*
 - **Expert Report (2022):** Analyzed DIFC jurisdiction regarding sham/fraud allegations, finality of DIFC judgments, potential conflicts with Sharjah/Dubai Courts, and the Joint Judicial Committee.
- **High Court of Justice of England and Wales (UK)**
 - *Subject Matter:* UAE Law.
 - *Case:* [Confidential] (Mareva Injunction of circa USD 50 million).
 - *Instructed Chambers:* Outer Temple Chambers.
 - *Submissions:*
 - **Assisting Expert Opinion (2021):** Addressed shareholder liability against private joint stock company debts and the validity of Mareva injunction enforcement in UAE courts.

SWISS COURTS

- **Swiss (Canton) Courts (Switzerland)**
 - *Subject Matter:* UAE Law.
 - *Case:* *ASI Global Investments Inc. v. Mr. Abbas Ibrahim Yousef Al Yousef* (Circa USD 30M hostile takeover dispute).
 - *Instructing Firm:* Bellpark Legal AG (Zurich).
 - *Submissions:*
 - **Expert Opinion (2020):** Evaluated Islamic doctrines and the UAE civil code pertaining to powers of attorney, principal/agent liability, and express vs. implied agency.
 - **Expert Opinion (2022):** Clarified UAE Civil Transactions Law on the revocation of powers of attorney, third-party duties to inquire about proxy capacity, and the doctrine of apparent circumstances.

CANADIAN COURTS

- **Supreme Court of British Columbia (Canada)**

- *Subject Matter:* Qatari Law.
- *Case:* *Fahmy v. Al Jazeera*.
- *Instructing Firm:* Fasken Martineau DuMoulin LLP.
- *Submissions:*
 - **Assisting Expert Opinion (2015):** Advised on Qatari procedural law remedies regarding asset attachment, non-profit protections, and the equitable treatment of foreign nationals in domestic courts.

INTERNATIONAL ARBITRATION

- **ICC Arbitration**

- *Subject Matter:* UAE Law.
- *Case:* [Confidential] (Circa USD 25 million dispute regarding a USD 800 million construction project in the UAE).
- *Instructing Firm:* Peter & Kim.
- *Submissions:*
 - **Expert Opinion (2022):** Testified on UAE law regarding privity of contracts, legal personality, arbitration agreement validity, jurisdiction, and judicial interest.