

# **The Radley Forensic Document Laboratory**

**Forensic Handwriting & Document Examination Experts**

Practice Principal: **Robert Radley** MSc, C Chem, FRSC, FCSFS, FSSoc Dip, FAE, RFP

**Ellen Radley** BA PgDip (Law), MAE

## **JOINT INVESTIGATION TEAM: PANAMA PAPERS**

**Re: Constitution Petition Number 29 of 2016 between Imran Ahmad Khan Niazi and Mian Muhammad Nawaz Sharif, Prime Minister of Pakistan: Constitution Petition Number 30 of 2016 between Sheikh Rasheed Ahmed and the Federation of Pakistan through the Secretary Law, Justice and Parliamentary division and others: and Constitution Petition Number 03 of 2017 between Siraj ul Haq and Federation of Pakistan through the Ministry of Parliamentary Affairs, Islamabad and others**

Quist Solicitors  
12<sup>th</sup> Floor  
The Broadgate Tower  
20 Primrose Street  
London EC2A 2EW

## ***REPORT***

**FOR THE CONSIDERATION OF  
THE COURT IN THE HEARING  
OF THE ABOVE MATTER**

**4<sup>th</sup> July 2017**

# The Radley Forensic Document Laboratory

## Forensic Handwriting & Document Examination Experts

Practice Principal: **Robert Radley** MSc, C Chem, FRSC, FCSFS, FSSoc Dip, FAE, RFP

**Ellen Radley** BA PgDip (Law), MAE

4<sup>th</sup> July 2017

Our Ref: RWR/13345

Your Ref:

## ***REPORT***

### **RE: JOINT INVESTIGATION TEAM: PANAMA PAPERS**

**Re: Constitution Petition Number 29 of 2016 between Imran Ahmad Khan Niazi and Mian Muhammad Nawaz Sharif, Prime Minister of Pakistan: Constitution Petition Number 30 of 2016 between Sheikh Rasheed Ahmed and the Federation of Pakistan through the Secretary Law, Justice and Parliamentary division and others: and Constitution Petition Number 03 of 2017 between Siraj ul Haq and Federation of Pakistan through the Ministry of Parliamentary Affairs, Islamabad and others**

Whilst written instructions in this matter have been received from Quist Solicitors of London, this report is addressed to the Court for its consideration in the hearing of the above case.

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I have been an independent expert in private practice for over 40 years. I hold the Diploma in Document Examination awarded by the Forensic Science Society. I have also been awarded the status of Registered Forensic Practitioner (specialising in the examination of handwriting and documents) from the Council for the Registration of Forensic Practitioners. The laboratory, shown on the cover page, is very well equipped for document examination and holds an extensive library. My Curriculum Vitae is appended to this report (see Appendix A).

The following documents have been presented for examination.

## **DOCUMENTS PRESENTED**

1. A copy three page Declaration of Trust said to have been signed on 2<sup>nd</sup> February 2006 with handwritten page numbers added “4 – 6”. This document will be referred to as the “Nescoll/Nielsen Declaration”.
2. A copy three page Declaration of Trust said to have been signed on 4<sup>th</sup> February 2006 with handwritten page numbers added “84 – 86”. This document will be referred to as the “Coomber Declaration”.

Photocopies of the documents are appended to this report (see Appendix B).

## **INSTRUCTION**

1. (i) To comment on the documents presented with respect to the structuring of the pages concerned.
2. (ii) To examine the altered dates relating to the solicitor’s signatures on pages 5, 6, 85 and 86 in order to identify the nature of the original dates and the final partially overwritten dates.

## **SUMMARY OF OPINION**

3. Further to my examination of the documents in question, a more detailed outline of which follows, my findings and opinions are summarised below. A Glossary of Opinion is attached at Appendix C. It is strongly advised that the reader should study this in order to obtain a greater appreciation of the meanings of the terms of the scale of opinion that may be used.
4. (i) The two second pages (5 and 85) of the two Declarations of Trust presented are, effectively, identical in layout, signatures and handwritten details and as a result, one has to be a copy of the other or both are a copy of a further master document.

5. (ii) Similarly, the two third pages of the two Declarations (6 and 86) are, effectively, identical in layout, signatures and handwritten details and as a result, one has to be a copy of the other or both are a copy of a further master document
6. (iii) It is not possible to identify which was the original Declaration completed with pen and ink and which has had copy second and third pages inserted into it from the other document. Only presentation of the original document in question will clarify this point.
7. (iv) The dates of the solicitor's signatures on pages 5 and 85 are, naturally, identical as these pages are copies one of another. I am of the opinion that the evidence strongly supports the proposition that the altered numeral was either originally a "4" altered to a "6" or alternatively, a "6" altered to a "4". Without the original document bearing this entry being produced, it is not clear, scientifically, which entry came first. However, with most overwritings, the overwritten figure is usually emphatic and legible. As a result, the relatively casual reproduction of the "4" leads me to the opinion that it is more likely than not that the original entry was 2004 modified to 2006 rather than vice versa.
8. (v) The same comment applies to the altered dates on pages 6 and 86.

## **EXAMINATION**

### **The Questioned Documents**

9. Both of the Declaration of Trusts are presented in copy form. This does restrict the examination from a number of points of view.
10. Firstly, with features such as alterations of handwritten dates, microscopical examination of the original document coupled with examination utilising a Video Spectral Comparator (which will differentiate between different inks) is the preferred method of examination and can generally rapidly identify the original and the overwritten entry. These processes are not applicable to copies.
11. Secondly, the copies presented are possibly multi generation copies. As such, they may have their dimensions typically slightly changed due to the copying/scanning



processes. This slight modification by a few percent in both the horizontal and/or vertical direction is very common in such circumstances.

12. An additional difficulty which is apparent on the documents presented is that there are clearly slight distortions in the copying process which are most likely to be the result of documentation being copied or scanned without the document being held firmly in place against the glass platen of the copier. In these circumstances, slight distortions due to undulations, folds or creases in the paper will occur and indeed, evidence of this is observable on the documents presented.
13. However, whilst the above points slightly limit the examination, the main considerations can be undertaken on the material presented. However, it is always desirable to see the original documentation in due course, if indeed, it is in existence.

**Comparison of the Nescoll/Nielsen Declaration Pages 4, 5 and 6 with the Coomber Declaration Pages 84, 85 and 86**

Comparison of Pages 4 and 84

14. These obviously contain different texts and each shows a unique signature (and associated stamp impressions) of "Jeremy Freeman" in the bottom right hand corner.

Comparison of Pages 5 and 85

15. Comparing these side by side, they have the same printed text. It is also noted that the signatures and dates and other handwritten entries are identical when the slight change in size of the pages is taken into consideration. I append to this report at Appendix D the two pages side by side. It can be seen that the details of text, the style and design of the signatures are of an identical nature for all entries including that of the solicitor at the foot of the document and his associated stamp impression. One can also note on both pages that not only are the signatures, dates and writings obviously identical, but one can also see that, for instance, the signatures on both pages of Mrs Mariam Safdar show a long downstroke cutting through the "a" of the word "Mariam" on both pages whilst the other downstroke precisely touches the printed signature line in both documents i.e. signature and printed text are in identical positions.

16. On both pages, the same comment can be made with respect to the other entries such as the downstroke of the signature “Hussain Nawaz Sharif” which cuts through the left hand section of the “u” of the name “Hussain” below and proceeds downwards through the right hand section of the “n” of “Presently”, terminating slightly above and between the “d K” of “United Kingdom” below.
17. I have visually intercompared the entries on this page and am satisfied that they are, taking into account the slight differences in size and the deformation due to the pages not being held against the glass copier platen, identical i.e. these are not two different pages originating from two separately executed documents, one is a copy of the other or, alternatively, they are both copies of another version of that page.
18. It may be noted that no one individual ever signs two identical signatures let alone five different individuals signing identical signatures whilst maintaining the relative positions of signatures one to another and to the printed text on the same page.
19. This is conclusive evidence that pages 5 and 85 are not separately executed documents but are copies either one of the other or of a further single master document.

#### Comparison of Pages 6 and 86

20. The same comment, as above, applies with pages 6 and 86 either being copies of one of the other or are copies of a further single master page (the side by side comparison is also shown in Appendix D). They are not the result of separate executions of different documents.
21. I have considered whether it is possible to determine which is the master document and which may be the one incorporating the copy pages. I find no significant evidence to assist. Only the production of an original Declaration completed with pen and ink will show which document has been fully executed whilst, consequently, identifying the second document which has been created utilising copies of the second and third signature pages of the other Declaration.

#### **Consideration of the Alteration of the Date of the Solicitor’s Signature**

22. Pages 5 and 85 show the solicitor’s signature being dated “4<sup>th</sup> February with the last

numeral of the date being overwritten. Similarly, on pages 6 and 86, the last numeral of the year date has, again, been overwritten.

23. I note that the signature of Mr Hussain Nawaz Sharif on both pages is dated 4<sup>th</sup> February 2006 and consequently, the amendment to the solicitor's signature date may have been amended to reflect the date which corresponds to that date above as I consider a "6" is clearly visible on both pages showing the altered entries.
24. I have been requested to consider what the alteration may be and what the original entry may be.
25. Without the original document, which would enable an analysis of the inks and the ink lines to be made, one can only follow the procedure of working through the numerals 0 - 9 to see which of those numbers would fit the line structures that can be observed in the altered entry.
26. Clearly, in my opinion, the alterations on both pages could involve a "6". Considering what numeral could be overwritten with a "6", I consider there is only one realistic prospect, that being a "4".
27. I have enlarged the alterations on pages 5 and 6 (as these are the clearest entries relative to the same entries on pages 85 and 86) and at Appendix E, colouring the numeral red for ease of illustration. I have overwritten the images with my interpretations of the numeral forms. Referring to the alteration on Page 1 of Appendix E, illustration1 at the top (from page 5) shows the alteration on which I have written my interpretation of a "6", the terminal stroke of the numeral descending below the writing baseline. Illustration 2 on that page shows my interpretation of the structure of a "4" in diagrammatic form. Illustration 3 (from page 6) shows, again, my interpretation of a "6" whilst illustration 4 shows the structure of what I consider is a "4" which is written in a very rapid fashion with the terminal stroke slanting downwards towards the right. "Cleaned up" versions of those images are shown on page 2 of Appendix E, illustrations 5 to 8.
28. In my opinion, on considering what other numerals could be present, the only other alternative would be, on considering illustration number 9 on Page 3 of Appendix E

that the elliptical portion of the “6” as marked at illustration 10 is the top portion of a “9”. However, if this was a “9”, it would be spaced well to the right of the preceding “0” whilst, at the same time, the elliptical portion of the “9” would sit on the imaginary writing baseline with the terminal downstroke descending well below the imaginary baseline. This would have to be a very unusual writing of the numerals concerned with respect to their alignment.

29. I can see no other realistic interpretations of what these alterations could be.
30. I have been asked to identify which was the original entry and to what that was subsequently altered. Whilst I am instructed that it is claimed the document was created in 2006 and therefore one might logically expect the **last** numeral to be written as a “6” as opposed to a “4”, the question of the logic of the situation is for the Court to determine. That it is not my role as I deal specifically with the scientific evidence before me. From that point of view, it is not possible to determine technically, from the copies presented, whether the “4” overwrites the “6” or the “6” overwrites the “4”. Only sight of the original document would enable this to be undertaken. However, I would comment that, generally when overwritings of this nature are made, the overwritten element is usually fairly emphatic and positively written so as to identify clearly to the reader, the structure of the intended numeral. In both cases, the “6” appears quite clear whereas the “4” structures are written in a relatively casual “cursive” fashion. From this point of view, the appearance of this numeral on both of the pages concerned leads me to the opinion that it is more likely than not that these pages bear dates of 2004 which have been overwritten to show 2006. Also, clearly the date of the solicitor’s signature, if altered to “2006”, is wholly in keeping with the signature date of Mr Hussain Nawaz Sharif above.
-

**DECLARATION**

I, ROBERT WILLIAM RADLEY DECLARE THAT:

1. I understand that my duty in providing written reports and giving evidence is to help the Court, and that this duty overrides any obligation to the party by whom I am engaged or the person who has paid or is liable to pay me. I confirm that I have complied and will continue to comply with my duty.
2. I confirm that I have not entered into any arrangement where the amount or payment of my fees is in any way dependent on the outcome of the case.
3. I know of no conflict of interest of any kind, other than any which I have disclosed in my report.
4. I do not consider that any interest which I have disclosed affects my suitability as an expert witness on any issues on which I have given evidence.
5. I will advise the party by whom I am instructed if, between the date of my report and the trial, there is any change in circumstances which affects my answers to points 3 and 4 above.
6. I have shown the sources of all information I have used.
7. I have exercised reasonable care and skill in order to be accurate and complete in preparing this report.
8. I have endeavoured to include in my report those matters, of which I have knowledge or of which I have been made aware, that might adversely affect the validity of my opinion. I have clearly stated any qualifications to my opinion.
9. I have not, without forming an independent view, included or excluded anything which has been suggested to me by others, including my instructing lawyers.
10. I will notify those instructing me immediately and confirm in writing if, for any reason, my existing report requires any correction or qualification.
11. I understand that:
12. (i) my report will form the evidence to be given under oath or affirmation;

13. (ii) questions may be put to me in writing for the purposes of clarifying my report and that my answers shall be treated as part of my report and covered by my Statement of Truth;
14. (iii) the Court may at any stage direct a discussion to take place between experts for the purpose of identifying and discussing the expert issues in the proceedings, where possible reaching an agreed opinion on those issues and identifying what action, if any, may be taken to resolve any of the outstanding issues between the parties;
15. (iv) the Court may direct that following a discussion between the experts that a statement should be prepared showing those issues which are agreed, and those issues which are not agreed, together with a summary of the reasons for disagreeing;
16. (v) I may be required to attend Court to be cross-examined on my report by a cross-examiner assisted by an expert;
17. (vi) I am likely to be the subject of public adverse criticism by the judge if the Court concludes that I have not taken reasonable care in trying to meet the standards set out above.
18. I have read Part 35 of the Civil Procedure Rules, the accompanying practice direction and the Guidance for the instruction of experts in Civil Claims and I have complied with their requirements.
19. I am aware of the practice direction on pre-action conduct. I have acted in accordance with the Code of Practice for Experts.

**STATEMENT OF TRUTH**

I confirm that I have made clear which facts and matters referred to in this report are within my own knowledge and which are not. Those that are within my own knowledge I confirm to be true. The opinions I have expressed represent my true and complete professional opinions on the matters to which they refer.



ROBERT W. RADLEY  
Forensic Handwriting & Document Examiner

# ***APPENDIX***

## ***A***

***(Robert Radley Curriculum Vitae)***

## **CURRICULUM VITAE**

Our Practice is the longest established independent laboratory in the UK dealing with the forensic examination of handwriting and documents. It was founded over 50 years ago and has always had an international reputation. The current Principal is Robert Radley MSc, C Chem, FRSC, FCSFS, FSSoc Dip, FAE, RFP. The Laboratory has been consulted in over 13,000 cases, with work emanating from all over the world.

Robert Radley was awarded the status of **Registered Forensic Practitioner** in 2004, re-awarded 2008, specialising exclusively in this field. He holds the Degrees of **Bachelor of Science** in Chemistry and **Master of Science** in Forensic Science. He also holds the **Diploma of the Forensic Science Society** in Document Examination and is a **Chartered Chemist**.

Robert is an active Member of *The Forensic Science Society*, the *American Society of Questioned Document Examiners* and is also a *Fellow of the Academy of Experts* and a *Fellow of the Royal Society of Chemistry*. He successfully completed the Assessors Course for the Council of the Registration of Forensic Practitioners and was an examiner for the Forensic Science Society for 12 years with respect to their Diploma in Document Examination.

Robert has been instructed by a large number of solicitors in this country and abroad as well as all major clearing Banks in England and many other Banks and solicitors worldwide. Other clients include insurance and finance companies, Local Government Authorities, Trading Standards Departments, the British Armed Forces, various Building Societies, The Commissioner of the Metropolitan Police, the CPS and SFO, the US Department of Justice and a wide variety of private and public companies.

He has written numerous papers on a variety of aspects of questioned document examination and has presented these to scientific meetings which he regularly attends both in this country and abroad. He has been on the Editorial Board of the *International Journal of Forensic Document Examiners*.

Instructions are received from all over the world. These generally relate to the areas of signature authentication and/or handwriting identification whilst other casework dealt with on a routine basis includes non-destructive instrumental analysis of inks (and if necessary chemical analysis), alterations, document manipulation, erasures, typewriting/printing, writing impressions in documents (ESDA), photocopy examinations, paper, dating queries, etc.

He has undertaken single joint expert training and regularly deals with such cases.

He has given evidence on several hundred occasions in the courts throughout the UK, Republic of Ireland, Jersey, Cyprus, Germany, Switzerland, Australia, New Zealand, Brunei, Hong Kong, Singapore, Gibraltar, Malta, South Africa, Kenya, Canada, Trinidad and the British Virgin Islands.

The laboratory is extensively equipped with instrumentation for the forensic examination of documents together with specialised photographic facilities that may be required in such cases. The Practice has one of the best libraries in the country concerning handwriting and document examination including a vast collection of scientific papers.

Further details are available at our website [www.docexam.co.uk](http://www.docexam.co.uk).



# ***APPENDIX***

## ***B***

***(Photocopies of Documents Presented)***

4

This Declaration of Trust is entered into

between

Mrs. Mariam Safdar of Shamim Agri-farms, Jati Umra, Raiwind Road, Lahore, Pakistan  
hereinafter referred to as the "Trustee"

and

Mr. Hussain Nawaz Sharif of 17, Avenfield House, 118, Park Lane, London W.1. hereinafter  
referred to as the "Beneficiary"


Whereas;

The Beneficiary is the beneficial owner and holder of bearer shares, for all intents and purposes, of the following two companies:-

1. Nescoll Ltd, Pasea Estate, Road Town, Tortola, BVI and
  2. Nielsen Enterprises Ltd, Pasea Estate, Road Town, Tortola, BVI,
- which are special purpose vehicles to own the properties ("the Properties") with details in the schedule hereto;

NOW THIS DEED WITNESSES as follows:-

1. The Trustee hereby irrevocably and unconditionally confirms and declares that she will hold ON TRUST shares of the special purpose vehicles specified in recital of this declaration, for the sole and absolute benefit and on behalf of the Beneficiary;
2. The Beneficiary hereby covenants that he will reimburse, all the disbursements made by the Trustee, if any, to her in relation to different expenses etc. incurred in relation to the Properties.
3. The Properties shall remain in the exclusive use and possession of the Beneficiary for as long as he so requires with full enjoyment of the amenities albeit within the bounds of legality;
4. In case of the death of the Beneficiary, the Trustee shall, after reasonable diligence, sell the Properties and, having settled any debts of the Beneficiary in relation thereto, distribute the proceeds of sale in accordance with and in proportions defined by Sunni Sharia (Islamic) Law among those qualifying as heirs to the Beneficiary;
5. In case of the death or incapacitation of the Trustee, the rights conferred under this Trust shall, for all intents and purposes, revert to the Beneficiary;
6. The Trustee may appoint a competent, reputable, professional and independent third party to manage above stated special purposes vehicles;

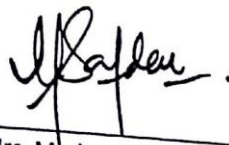
  
**JEREMY FREEMAN**  
Solicitor  
Freeman Box  
8 Bentinck Street  
London  
W1A 1AA

5

7. The Trustee may appoint or replace officers and/ or managers to provide management services to the companies under her instructions;

8. This Trust is created under English Law and the courts of England and Wales have complete jurisdiction over it.

IN WITNESS whereof this Declaration of Trust has been duly executed on the dates and the places mentioned below.

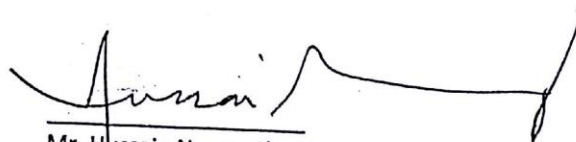


Mrs. Mariam Safdar  
Presently at Jeddah,  
Saudi Arabia

Dated: 2nd Feb. '2006

Witness: 

(Muhammad Safdar). 2/2/2006



Mr. Hussain Nawaz Sharif  
Presently at London,  
United Kingdom

Dated: 4 Feb 2006

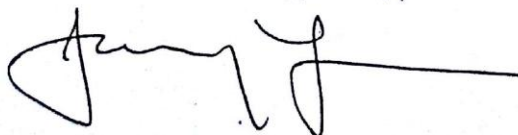
Witness: 

WASIM AHMED

100 Piccadilly  
London

WS 15 JNA

signed and witnessed before me  
on 4th February 2006

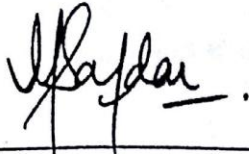


JEREMY FREEMAN  
Solicitor  
Freeman Box  
8 Bentinck Street

Schedule

6

The leasehold properties namely flats 16, 16a, 17 and 17a, Avenfield House, 118 Park Lane,  
London W1K 7AF

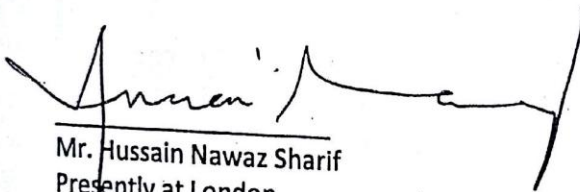


Mrs. Mariam Safdar  
Presently at Jeddah,  
Saudi Arabia

Dated: 2<sup>nd</sup> Feb. '2006

Witness: 

(Muhammad Safdar) 2/2/2006



Mr. Hussain Nawaz Sharif  
Presently at London,  
United Kingdom

Dated: 4 Feb 2006

Witness: 

WAZIR AHMED  
100 Piccadilly  
London  
W1J 7HH

Signed and witnessed before me  
on 4<sup>th</sup> Feb 2006



JEREMY FREEMAN  
Solicitor  
Freeman Box  
8 Bentinck Street  
London  
W1U 2BJ



84

17

This Declaration of Trust is entered into

between

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hereinafter referred to as the "Trustee"

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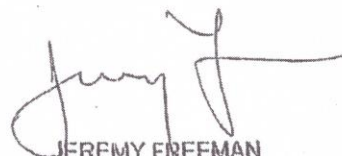
Mr. Hussain Nawaz Sharif of 17, Avenfield House, 118, Park Lane, London W.1. hereinafter  
referred to as the "Beneficiary"

Whereas;

The Beneficiary is the beneficial owner and holder of 49 share(s), for all intents and  
purposes, of Coomber Group Inc hereinafter referred to as the "Company".

NOW THIS DEED WITNESSES as follows:-

1. The Trustee hereby irrevocably and unconditionally confirms and declares that she will  
hold ON TRUST share(s) of the Company specified in recital of this declaration, for the sole  
and absolute benefit and on behalf of the Beneficiary;
2. The Beneficiary hereby covenants that he will reimburse, all the disbursements made by  
the Trustee, if any, to her in relation to different expenses etc. incurred in relation to the  
Company.
4. In case of the death of the Beneficiary, the Trustee shall, after reasonable diligence, sell  
the assets of the Company, if any, and, having settled any debts of the Beneficiary in  
relation thereto, distribute the proceeds of sale in accordance with and in proportions  
defined by Sunni  
Sharia (Islamic) Law among those qualifying as heirs to the Beneficiary;
5. In case of the death or incapacitation of the Trustee, the rights conferred under this Trust  
shall, for all intents and purposes, revert to the Beneficiary;
6. The Trustee may appoint a competent, reputable, professional and independent third  
party to manage above stated special purposes vehicles;

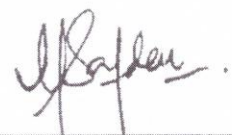


JEREMY FREEMAN  
Solicitor  
Freeman Box  
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London

7. The Trustee may appoint or replace officers and/ or managers to provide management services to the companies under her instructions;

8. This Trust is created under English Law and the courts of England and Wales have complete jurisdiction over it.

IN WITNESS whereof this Declaration of Trust has been duly executed on the dates and the places mentioned below.



Mrs. Mariam Safdar  
Presently at Jeddah,  
Saudi Arabia

Dated: 2<sup>nd</sup> Feb. '2006



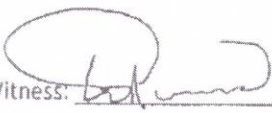
Witness:

(Muhammad Safdar) 2/2/2006



Mr. Hussain Nawaz Sharif  
Presently at London,  
United Kingdom

Dated: 4 Feb. 2006

Witness: 

MASUD AHMED

100 Piccadilly  
London

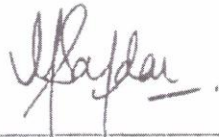
WS 15 7/11/06

signed and witnessed before me  
on 4<sup>th</sup> February 2006



JEREMY FREEMAN  
Solicitor  
Freeman Box  
8 Bentinck Street  
London  
W1U 2B.1

The leasehold properties namely flats 16, 16a, 17 and 17a, Avenfield House, 118 Park Lane,  
London W1K 7AF



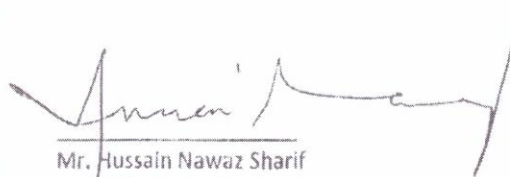
Mrs. Mariam Safdar  
Presently at Jeddah,  
Saudi Arabia

Dated: 2nd Feb. '2006



Witness:

(Muhammad Safdar) 2/2/2006



Mr. Hussain Nawaz Sharif  
Presently at London,  
United Kingdom

Dated: 4 Feb 2006



Witness:

WITNESS  
HARRIS ARKED  
100 Piccadilly  
London  
W1J 7AH

Signed and witnessed before me  
on 4th February 2006



JEREMY FREEMAN  
Solicitor  
Freeman Box  
8 Bentinck Street  
London  
W1U 2BJ

# ***APPENDIX***

## ***C***

***(Glossary of Terminology)***



# GLOSSARY OF OPINION TERMINOLOGY

Forensic document examiners often express opinions based on varying levels of confidence. The scale used by this Practice is as follows.

1. Conclusive evidence .....
2. Very strong evidence to support the proposition ....
3. Strong evidence to support the proposition.....
4. Moderate evidence to support the proposition.....
5. Inconclusive evidence

1. The highest level of confidence is an absolute or **conclusive opinion** where an examiner has no reservations or qualifications whatsoever and, an alternative explanation, in the opinion of the examiner, may be realistically disregarded.
2. Marginally below this level of confidence, an expression "**there is very strong evidence to support the proposition . . .**" may be used. It is a very narrow band of very high confidence of opinion which just falls short of the conclusive level. In this instance, it is highly unlikely that an alternative explanation represents the truth of the matter. There may be a minute restriction on the examination for one reason or another but no significant evidence to the contrary.
3. Another highly confident opinion, which again is a relatively narrow band slightly below that expressed above, is the phrase "**there is strong evidence to support the proposition**". In this instance, it is unlikely that an alternative explanation represents the truth of the matter. There may be a small restriction on the examination for one reason or another e.g. copy material only etc but again no significant evidence to the contrary.
4. A lower level of confidence that covers a considerably broader spectrum of opinion would be denoted by the use of the phrase "**there is moderate evidence to support the proposition. . .**". This level of opinion is also, on occasions, described as "**limited positive evidence ...**" which may be used denoting there is a particular restriction on the examination. In such circumstances, the evidence could be regarded as being weaker relative to terms 1-3 above and far from conclusive. An alternative explanation for the facts may be a distinct possibility in representing the truth of the matter although at this level of opinion, the opinion offered is more likely than any converse possibility i.e. from the legal profession's point of view, it is still "over the balance of probability".

5. Where the weight of evidence does not incline an examiner one way or the other, an **"inconclusive"** opinion will be offered. It should be noted that there has to be a meaningful accumulation of evidence before an opinion other than inconclusive can be offered i.e. where there is minimal evidence pointing in one direction or another, this may not be adequate information on which to base a reliable positive (or negative) opinion. The "inconclusive" level of opinion may, in fact, cover a relatively broad band of evidence up to a point whereafter the evidence allows the expert to confidently offer an opinion in support of one proposition or the other. The levels of opinion abutting the "inconclusive" level are not regarded as "weak" but are of greater strength than may be commonly perceived by this term.

**Opinions expressed as conclusive, very strong and strong are all terms of high confidence.**

# ***APPENDIX***

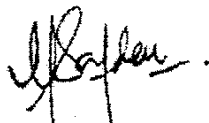
## ***D***

***(Comparison of Page 5 with 85  
and Page 6 with 86)***

7. The Trustee may appoint or replace officers and services to the companies under her instructions;

8. This Trust is created under English Law and the complete jurisdiction over it.


IN WITNESS whereof this Declaration of Trust has places mentioned below.

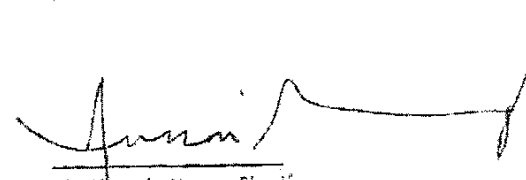


Mrs. Mariam Safdar  
Presently at Jeddah,  
Saudi Arabia

Dated: 2nd Feb. '2006


Witness:

  
(Muhammad Safdar) 2/2/2006

  
Mr. Hussain Nawaz Sharif  
Presently at London,  
United Kingdom

Dated: 4 Feb. 2006


Witness:

  
WAQAR AHMED

100 Piccadilly  
London

WS 15 7NH

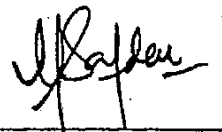
signed and witnessed before me  
on 4th February, 2006



7. The Trustee may appoint or replace officers and/ or man: services to the companies under her instructions;

8. This Trust is created under English Law and the courts of complete jurisdiction over it.


IN WITNESS whereof this Declaration of Trust has been du places mentioned below.

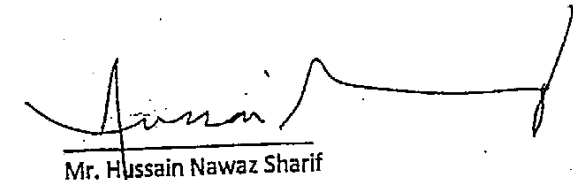


Mrs. Mariam Safdar  
Presently at Jeddah,  
Saudi Arabia

Dated: 2nd Feb. '2006

Witness:

  
(Muhammad Safdar) 2/2/2006

  
Mr. Hussain Nawaz Sharif  
Presently at London,  
United Kingdom

Dated: 4 Feb 2006

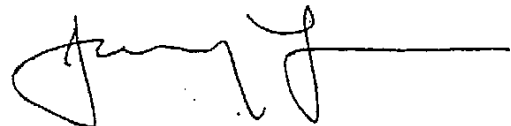
Witness:

  
WAQAR AHMED

100 Piccadilly  
London

WS 15 7NH

signed and witnessed before me  
on 4th February, 2006

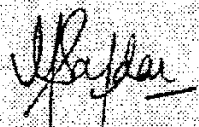


Sc

Schedule


The leasehold properties namely flats 16, 16  
London

The leasehold properties namely flats 16, 16a, 17 and 17  
London W1K 7AF



Mrs. Mariam Safdar  
Presently at Jeddah,  
Saudi Arabia


Dated: 2<sup>nd</sup> Feb. '2006



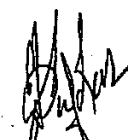
Mrs. Mariam Safdar  
Presently at Jeddah,  
Saudi Arabia

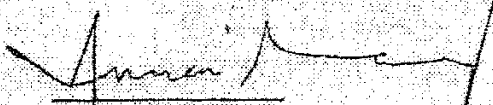
Dated: 2<sup>nd</sup> Feb. '2006

Witness:

  
(Muhammad Safdar) 2/2/2006

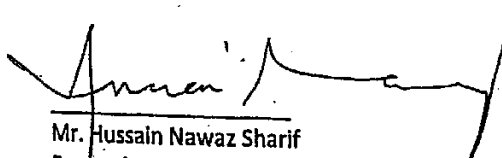
Witness:

  
(Muhammad Safdar) 2/2/2006



Mr. Hussain Nawaz Sharif  
Presently at London,  
United Kingdom


Dated: 4 Feb 2006



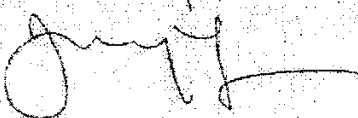
Mr. Hussain Nawaz Sharif  
Presently at London,  
United Kingdom

Dated: 4 Feb 2006

Witness:


  
KAZI AHMED  
100 Piccadilly  
London  
W1J 7HH

Signed at witness before me  
on 4<sup>th</sup> Feb 2006



JEREMY FREEMAN  
Solicitor  
Freeman Box  
8 Bentinck Street  
London  
W1U 2BJ

Witness:

  
KAZI AHMED  
100 Piccadilly  
London  
W1J 7HH

Signed at witness before me  
on 4<sup>th</sup> Feb 2006



JEREMY FREEMAN  
Solicitor  
Freeman Box  
8 Bentinck Street  
London  
W1U 2BJ

# ***APPENDIX***

## ***E***

***(Illustrations of Alterations)***

look

1.

look

2.

such

3.

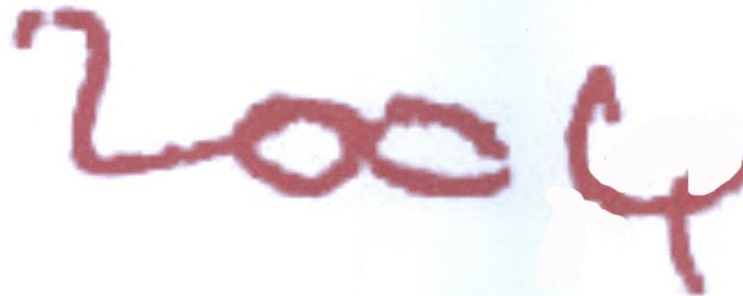
such

4.

**“Cleaned up” version of the alterations  
showing the overwritten and original  
formats of numerals**

A handwritten numeral '2000' in red ink. The '2' is a simple horizontal stroke. The first '0' is a circle with a horizontal line through it. The second '0' is a simple circle. The '0' is a circle with a horizontal line through it.

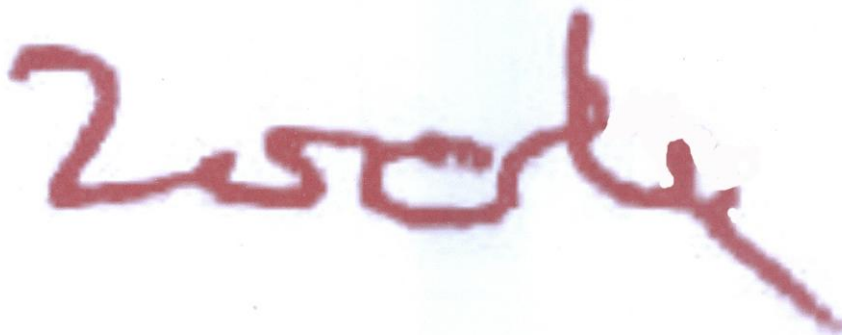
**5.**

A handwritten numeral '2004' in red ink. The '2' is a simple horizontal stroke. The first '0' is a circle with a horizontal line through it. The second '0' is a simple circle. The '4' is a vertical stroke with a horizontal line through it.

**6.**

A handwritten numeral '2500' in red ink. The '2' is a simple horizontal stroke. The '5' is a vertical stroke with a horizontal line through it. The first '0' is a circle with a horizontal line through it. The second '0' is a simple circle.

**7.**

A handwritten numeral '2504' in red ink. The '2' is a simple horizontal stroke. The '5' is a vertical stroke with a horizontal line through it. The '0' is a circle with a horizontal line through it. The '4' is a vertical stroke with a horizontal line through it.

**8.**



200A

9.

200A

10.

# **The Radley Forensic Document Laboratory**

**Forensic Handwriting & Document Examination Experts**

Practice Principal: **Robert Radley** MSc, C Chem, FRSC, FCSFS, FSSoc Dip, FAE, RFP

**Ellen Radley** BA PgDip (Law), MAE

## **JOINT INVESTIGATION TEAM: PANAMA PAPERS**

**Re: Constitution Petition Number 29 of 2016 between Imran Ahmad Khan Niazi and Mian Muhammad Nawaz Sharif, Prime Minister of Pakistan: Constitution Petition Number 30 of 2016 between Sheikh Rasheed Ahmed and the Federation of Pakistan through the Secretary Law, Justice and Parliamentary division and others: and Constitution Petition Number 03 of 2017 between Siraj ul Haq and Federation of Pakistan through the Ministry of Parliamentary Affairs, Islamabad and others**

Quist Solicitors  
12<sup>th</sup> Floor  
The Broadgate Tower  
20 Primrose Street  
London EC2A 2EW

## ***REPORT 2***

**FOR THE CONSIDERATION OF  
THE COURT IN THE HEARING  
OF THE ABOVE MATTER**

**8<sup>th</sup> July 2017**

# **The Radley Forensic Document Laboratory**

## **Forensic Handwriting & Document Examination Experts**

Practice Principal: **Robert Radley** MSc, C Chem, FRSC, FCSFS, FSSoc Dip, FAE, RFP

**Ellen Radley** BA PgDip (Law), MAE

8<sup>th</sup> July 2017

Our Ref: RWR/13345

## ***REPORT 2***

### **RE: JOINT INVESTIGATION TEAM: PANAMA PAPERS**

**Re: Constitution Petition Number 29 of 2016 between Imran Ahmad Khan Niazi and Mian Muhammad Nawaz Sharif, Prime Minister of Pakistan: Constitution Petition Number 30 of 2016 between Sheikh Rasheed Ahmed and the Federation of Pakistan through the Secretary Law, Justice and Parliamentary division and others: and Constitution Petition Number 03 of 2017 between Siraj ul Haq and Federation of Pakistan through the Ministry of Parliamentary Affairs, Islamabad and others**

Whilst instructions in this matter have been received from Quist Solicitors of London, this report is addressed to the Court for its consideration in the hearing of the above case.

Further to my report dated 4<sup>th</sup> July 2017, two further documents have been received. The documents presented were received in sealed envelopes which were delivered to my laboratory and were opened in my presence. The documents are returned in sealed envelopes with my report, all of which are sealed in a second envelope. The documents now presented are as follows:

### **FURTHER DOCUMENTS PRESENTED**

3. A certified true copy of a second version of the “Nescoll/Nielsen Declaration” as identified in my earlier report. This document will be referred to as the “Certified Nescoll/Nielsen Declaration”
4. A certified true copy of a second version of the “Coomber Declaration” as identified in my earlier report. This document will be referred to as the “Certified Coomber Declaration”.

Photocopies of the documents are appended to this report (see Appendix F).

## **INSTRUCTION**

1. (i) Comment on the general format of the documents and their execution.
2. (ii) To examine the binding of the certified documents now presented in order to determine whether there is any evidence of tampering with the same.
3. (iii) To examine documents to determine whether there is any evidence relating to the dates of production.

## **SUMMARY OF OPINION**

4. (i) Whilst the Certified Nescoll/Nielsen Declaration is in the same format as the Nescoll/Nielsen Declaration as described in my earlier report, the certified Coomber Declaration now presented bears a different, single, signature page as opposed to the two signature pages of the initial Coomber Declaration presented.
5. (ii) Both certified Declarations are bound with a staple and an eyelet binder in the top left hand corner which enclosed the pages of the Declaration within a green triangular corner piece. I am firmly of the opinion that both of the documents have been unbound with the removal of the eyelet in each case and the removal of a number of staples and then rebound using the same eyelets and a single staple per document.
6. (iii) I have identified the type font used to produce both certified Declarations as "Calibri". However, Calibri was not commercially available before 31<sup>st</sup> January 2007 and as such, neither of the originals of the certified Declarations is correctly dated and have to have been created at some later point in time.
7. (iv) It is not possible to determine when these copies would have been made unless, possibly, ink dating is undertaken.

## **EXAMINATION**

### **Format of the Certified Copies Now Presented**

8. Each copy has a cover sheet indicating it to be "*a true and exact copy of the original*", signed in the name of Michael Robert Lindley and dated 7<sup>th</sup> November 2016. They also bears a red seal showing Mr Lindley's embossed seal impression which appears in a similar format to the black "NOTARY PUBLIC" impression to the left hand side of the embossed seal.
9. Both certification pages on these two documents bear an Apostille glued to the reverse of the certification sheet, both sheets also bearing a stamp impression including a handwritten date "09-11-2016". An embossing stamp has also been applied to the Apostille whilst in place on the reverse of the certification page and hence the front of the certification page shows a mirror image of the embossed impression applied to the Apostille.
10. The signature of Michael Lindley on both documents has been appended in a blue liquid ink.

### **Certified Nescoll/Nielsen Declaration**

11. This is a three page document.
12. Pages 1, 2 and 3 of this Declaration correspond to pages labelled "4", "5" and "6" of the previously examined "Nescoll/Nielsen Declaration".

### **Certified Coomber Declaration**

13. This is a two page document.
14. Page 1 of this document corresponds to page "84" of the "Coomber Declaration" previously examined. However, page 2, is a wholly different page to that previously presented. The initial version presented had pages numbered "85" and "86" attached (corresponding to pages 5 and 6 of the Nescoll/Nielsen Declaration).
15. There is no page 3 in this certified copy.
16. Both certified copies now presented are colour laser photocopies of very good quality and clarity.

## Page Binding

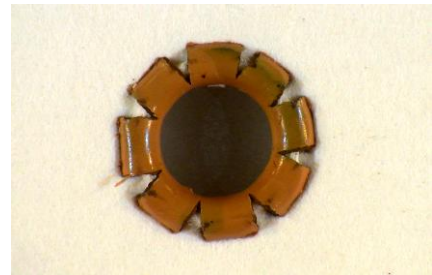
17. Both documents now presented are bound with a triangular green corner piece through which a staple has been driven together with a brass coloured eyelet binding. This type of binder is illustrated below.



Brass Eyelets



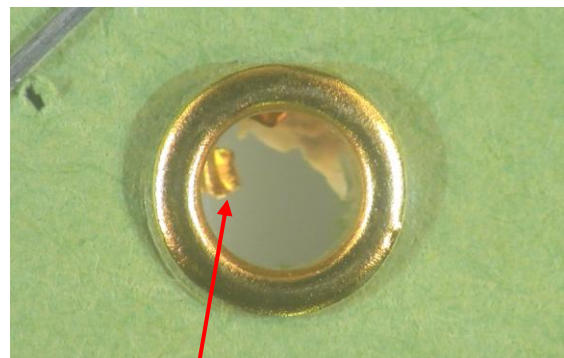
Typical top view of an eyelet binding



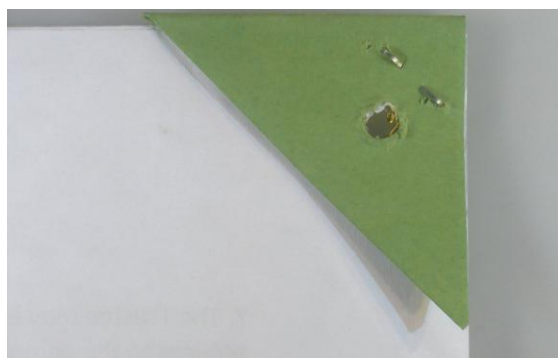
Typical rear view of an eyelet binding

18. These eyelets are punched through the pages whereupon the circular end of the brass tube portion hits an anvil on the punch which splays the tube on the reverse side of the document thus securing the pages together.
19. Photographs of both of the certified documents now presented are shown below.

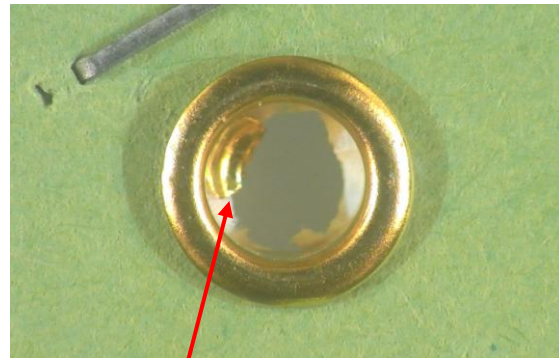
### Front - Certified Coomber Declaration



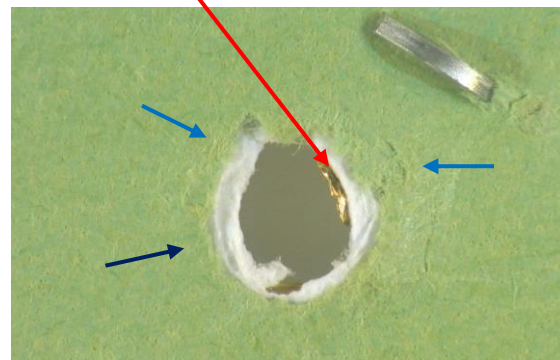
### Reverse - Certified Coomber Declaration



## Front - Certified Nescoll/Nielsen Declaration



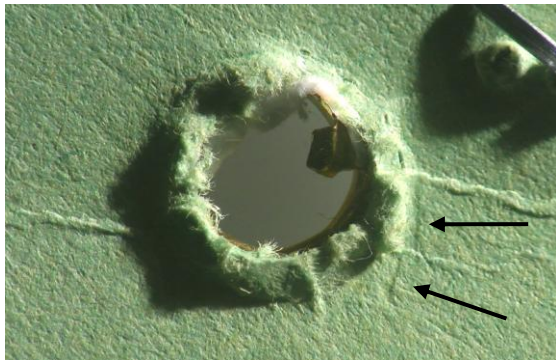
## Reverse - Certified Nescoll/Nielsen Declaration



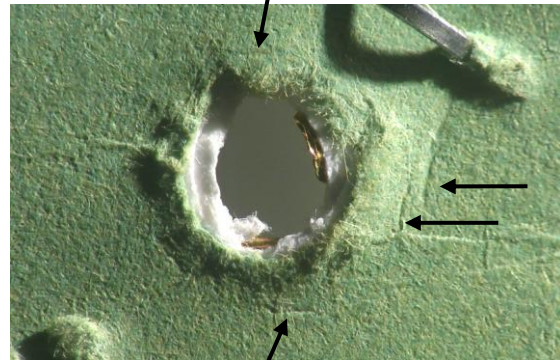
20. It can be seen from the photographs of the reverse that, in both cases, the eyelets are not binding properly, or, indeed, at all, on the corner piece. Indeed, the splayed end of the eyelets are deformed and partially broken off or appear to have been broken off. It is possible from the photographs of the front and reverse, to see where portions of the eyelet prongs have bent significantly into the centre of the eyelet. (see red arrows)
21. A further notable point from the photographs is that on the photographs of the reverse of the documents, there are clear indications that the eyelets were, at one time, firmly in the proper places with the end splayed so as to dig into the green card corner piece. (see blue arrows)
22. Shown over the page are photographs taken with oblique lighting where the light source is shining along the surface of the paper. This highlights the paper edges of the hole caused by the eyelet puncturing a hole in the green card. At the same time, the photos also show indentations in the paper due to a shadow cast into the



impressions of “tool marks” where some object appears to have been used to bend up the splayed end of the eyelet to facilitate removal (see black arrows). One can also note on these photographs where the green card surface has been disrupted by the splayed ends of the eyelets digging into the paper.



Certified Coomber Declaration



Certified Nescoll/Nielsen Declaration

23. Similar impressions of some relatively sharp instrument are also seen with respect to the removal of at least one of the staples that had been previously applied to each of the certified documents now presented.
24. Indeed, it is noted that both corner pieces bear evidence of several staples having been punched through these corners and removed. With respect to the Certified Coomber Declaration, there have previously been two other staples punched through the document which have now been removed. With respect to the Certified Nescoll/Nielsen Declaration, there have been four staples that have been punched through the document at some point in time and removed.
25. It is not possible for me to properly examine all of the pages of the certified copies beneath the corner pieces to determine how many staple holes are present on the pages of the certified documents. This is an important point and if permission can be granted to remove these corner pieces (which would have to be undertaken further to any other expert's examination of the documents and in the presence of both experts), it may be possible to determine how many staple holes have been driven through the corner piece and how many through the intervening pages.
26. I am firmly of the opinion that the eyelets on both documents have been manually removed at some point in time by bending the securing splayed ends on the



reverse. The process of bending the splayed ends at the back of the document has damaged them to such an extent that they have not been bent back into the correct position again on reassembling the document.

### **Type Font Examination**

27. The quality of reproduction of the laser colour copies is very good showing the printed letters to be sharp and crisp and the signatures clearly copied even to the extent there are microscopic defects in ink flow that are nicely reproduced.
28. The quality of these copies allows a full examination to be undertaken of the type fonts on both documents for the purpose of font recognition.
29. Both documents are typed with the same font.
30. Utilising a computer program and the records within the laboratory, I have been able to conclusively identify the font used on the two certified Declarations.
31. The font used is known as Calibri which is what is referred to as a Humanist Sans-Serif font designed by Lucas de Groot. The font was released with the launch of Windows Vista on 31<sup>st</sup> January 2007 along with a number of other Microsoft fonts at that time. As a result, the documents in question, dated February 2006, could not be correctly dated but have been prepared at a later date after 31<sup>st</sup> January 2007. As such, the certified copy Declarations and the originals from which they are derived, are not truly dated.
32. Whilst the certified copy documents are fractionally reduced in size, I have typed the wording of the first page of the Certified Nescoll/Nielsen Declaration, for illustration purposes, and this is shown at Appendix G following a copy of the Certified Nescoll/Nielsen Declaration, page 1.
33. I am unable to determine when they were produced. However, possibly ink dating could be utilised which can potentially date a document up to 2 years old. Thereafter, the document would be said to be "more than two years old". Ink dating is not undertaken by this laboratory or any other laboratory in the United Kingdom. The document would have to be sent to America where facilities are available but

this would entail removing small sections inkstrokes from signature lines for analysis.

---

**DECLARATION**

I, ROBERT WILLIAM RADLEY DECLARE THAT:

1. I understand that my duty in providing written reports and giving evidence is to help the Court, and that this duty overrides any obligation to the party by whom I am engaged or the person who has paid or is liable to pay me. I confirm that I have complied and will continue to comply with my duty.
2. I confirm that I have not entered into any arrangement where the amount or payment of my fees is in any way dependent on the outcome of the case.
3. I know of no conflict of interest of any kind, other than any which I have disclosed in my report.
4. I do not consider that any interest which I have disclosed affects my suitability as an expert witness on any issues on which I have given evidence.
5. I will advise the party by whom I am instructed if, between the date of my report and the trial, there is any change in circumstances which affects my answers to points 3 and 4 above.
6. I have shown the sources of all information I have used.
7. I have exercised reasonable care and skill in order to be accurate and complete in preparing this report.
8. I have endeavoured to include in my report those matters, of which I have knowledge or of which I have been made aware, that might adversely affect the validity of my opinion. I have clearly stated any qualifications to my opinion.
9. I have not, without forming an independent view, included or excluded anything which has been suggested to me by others, including my instructing lawyers.
10. I will notify those instructing me immediately and confirm in writing if, for any reason, my existing report requires any correction or qualification.
11. I understand that:
12. (i) my report will form the evidence to be given under oath or affirmation;

13. (ii) questions may be put to me in writing for the purposes of clarifying my report and that my answers shall be treated as part of my report and covered by my Statement of Truth;
14. (iii) the Court may at any stage direct a discussion to take place between experts for the purpose of identifying and discussing the expert issues in the proceedings, where possible reaching an agreed opinion on those issues and identifying what action, if any, may be taken to resolve any of the outstanding issues between the parties;
15. (iv) the Court may direct that following a discussion between the experts that a statement should be prepared showing those issues which are agreed, and those issues which are not agreed, together with a summary of the reasons for disagreeing;
16. (v) I may be required to attend Court to be cross-examined on my report by a cross-examiner assisted by an expert;
17. (vi) I am likely to be the subject of public adverse criticism by the judge if the Court concludes that I have not taken reasonable care in trying to meet the standards set out above.
18. I have read Part 35 of the Civil Procedure Rules, the accompanying practice direction and the Guidance for the instruction of experts in Civil Claims and I have complied with their requirements.
19. I am aware of the practice direction on pre-action conduct. I have acted in accordance with the Code of Practice for Experts.

**STATEMENT OF TRUTH**

I confirm that I have made clear which facts and matters referred to in this report are within my own knowledge and which are not. Those that are within my own knowledge I confirm to be true. The opinions I have expressed represent my true and complete professional opinions on the matters to which they refer.



ROBERT W. RADLEY  
Forensic Handwriting & Document Examiner

# ***APPENDIX***

## ***F***

***(Photocopies of Documents Presented)***

We hereby certify that the document annexed hereto is a true and exact copy of the original

Signed and sealed on 7 November 2016 at 44 Baker Street London W1U 7AL

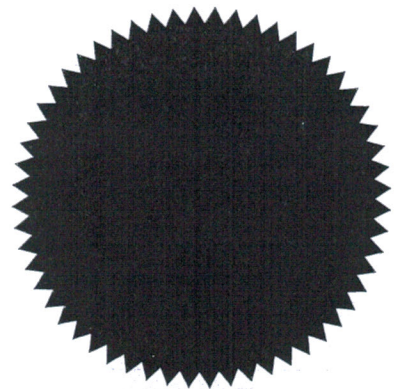
Signed..........

**Michael Robert Lindley Notary Public**

Consular Direct Ltd

44 Baker Street

London W1U 7AL



Michael Robert Lindley Notary Public is the trading name of Consular Direct Ltd registered company number 10006065

This certificate is issued by Consular Direct Ltd and is subject to:

1. English law.
2. The Terms and Conditions of Michael Robert Lindley, Notary Public/ Consular Direct Ltd which include a limitation of liability

Dy.No. 6017 Dated 09-11-2016

**ATTESTED**

☒ Signature and /or Thumb Impression of Executant(s) Only.

☒ Foreign & Commonwealth Office (FCO-UK) Seal and Signature Only.

☒ Foreign Office (Pakistan) Seal and Signature Only.

THE HIGH COMMISSION FOR PAKISTAN ASSUMES NO RESPONSIBILITY FOR THE CONTENTS OF THE DOCUMENT

APOSTILLE (Convention de La Haye du 5 octobre 1961)	
1. <b>Country:</b> Pays / Pais:	United Kingdom of Great Britain and Northern Ireland
<b>This public document</b> Le présent acte public / El presente documento público	
2. <b>Has been signed by</b> a été signé par ha sido firmado por	Michael R Lindley
3. <b>Acting in the capacity of</b> agissant en qualité de quien actúa en calidad de	Notary Public
4. <b>Bears the seal / stamp of</b> est revêtu du sceau / timbre de y está revestido del sello / timbre de	The Said Notary Public
<b>Certified</b> Attesté / Certificado	
5. <b>at</b> à / en	London
6. <b>the</b> le / el día	08 November 2016
7. <b>by</b> par / por	Her Majesty's Principal Secretary of State for Foreign and Commonwealth Affairs
8. <b>Number</b> sous no / bajo el numero	APO-66886
9. <b>Seal / stamp</b> Sceau / timbre Sello / timbre	10. <b>Signature</b> Signature Firma

*[Signature]*  
Rao Abdul Hanan  
Consular Attache  
High Commission for Pakistan  
London

This Apostille is not to be used in the UK and only confirms the authenticity of the signature, seal or stamp on the attached UK public document. It does not confirm the authenticity of the underlying document. Apostilles attached to documents that have been photocopied and certified in the UK confirm the signature of the UK official who conducted the certification only. It does not authenticate either the signature on the original document or the contents of the original document in any way.

If this document is to be used in a country not party to the Hague Convention of the 5th of October 1961, it should be presented to the consular section of the mission representing that country

To verify this apostille go to [www.verifyapostille.service.gov.uk](http://www.verifyapostille.service.gov.uk)





This Declaration of Trust is entered into

between

Mrs. Mariam Safdar of Shamim Agri-farms, Jati Umra, Raiwind Road, Lahore, Pakistan hereinafter referred to as the "Trustee"

and

Mr. Hussain Nawaz Sharif of 17, Avenfield House, 118, Park Lane, London W.I. hereinafter referred to as the "Beneficiary"


Whereas;

The Beneficiary is the beneficial owner and holder of bearer shares, for all intents and purposes, of the following two companies:-

1. Nescoll Ltd, Pasea Estate, Road Town, Tortola, BVI and
  2. Nielsen Enterprises Ltd, Pasea Estate, Road Town, Tortola, BVI,
- which are special purpose vehicles to own the properties ("the Properties") with details in the schedule hereto;

NOW THIS DEED WITNESSES as follows:-

1. The Trustee hereby irrevocably and unconditionally confirms and declares that she will hold ON TRUST shares of the special purpose vehicles specified in recital of this declaration, for the sole and absolute benefit and on behalf of the Beneficiary;
2. The Beneficiary hereby covenants that he will reimburse, all the disbursements made by the Trustee, if any, to her in relation to different expenses etc. incurred in relation to the Properties.
3. The Properties shall remain in the exclusive use and possession of the Beneficiary for as long as he so requires with full enjoyment of the amenities albeit within the bounds of legality;
4. In case of the death of the Beneficiary, the Trustee shall, after reasonable diligence, sell the Properties and, having settled any debts of the Beneficiary in relation thereto, distribute the proceeds of sale in accordance with and in proportions defined by Sunni Sharia (Islamic) Law among those qualifying as heirs to the Beneficiary;
5. In case of the death or incapacitation of the Trustee, the rights conferred under this Trust shall, for all intents and purposes, revert to the Beneficiary;
6. The Trustee may appoint a competent, reputable, professional and independent third party to manage above stated special purposes vehicles;



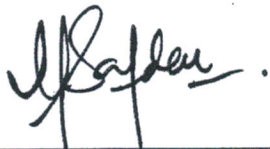
**JEREMY FREEMAN**  
Solicitor  
Freeman Box  
8 Bentinck Street  
London  
W1U 2BJ



7. The Trustee may appoint or replace officers and/ or managers to provide management services to the companies under her instructions;

8. This Trust is created under English Law and the courts of England and Wales have complete jurisdiction over it.

IN WITNESS whereof this Declaration of Trust has been duly executed on the dates and the places mentioned below.



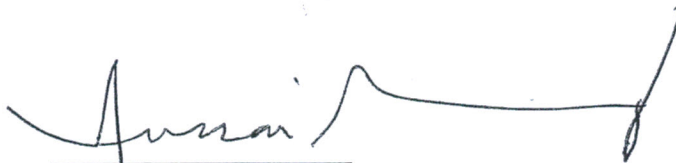
Mrs. Mariam Safdar  
Presently at Jeddah,  
Saudi Arabia

Dated: 2<sup>nd</sup> Feb. '2006



Witness: \_\_\_\_\_

(Muhammad Safdar) 2/2/2006



Mr. Hussain Nawaz Sharif  
Presently at London,  
United Kingdom

Dated: 4 Feb 2006



Witness: \_\_\_\_\_

WAQAR AHMED

100 Piccadilly  
London

WITNESS

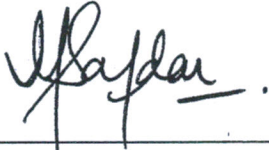
signed and witnessed before me  
on 4<sup>th</sup> February, 2006



JEREMY FREEMAN  
Solicitor  
Freeman Box  
8 Bentinck Street  
London  
W1U 2BJ

Schedule

The leasehold properties namely flats 16, 16a, 17 and 17a, Avenfield House, 118 Park Lane,  
London W1K 7AF



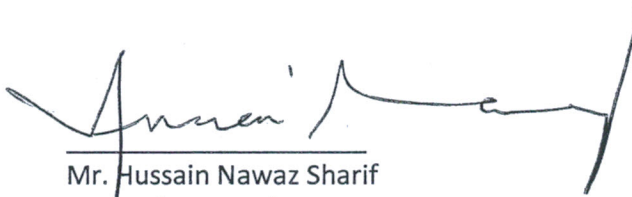
Mrs. Mariam Safdar  
Presently at Jeddah,  
Saudi Arabia

Dated: 2nd Feb. 2006



Witness: \_\_\_\_\_

(Muhammad Safdar) 2/2/2006



Mr. Hussain Nawaz Sharif  
Presently at London,  
United Kingdom

Dated: 4 Feb 2006



Witness: \_\_\_\_\_

HAZAR AHMED  
100 Piccadilly  
London  
W1J 7HH

Signed at whose before me  
on 4th Feb 2006



JEREMY FREEMAN  
Solicitor  
Freeman Box  
8 Bentinck Street  
London  
W1U 2BJ

We hereby certify that the document annexed hereto is a true and exact copy of the original

Signed and sealed on 7 November 2016 at 44 Baker Street London W1U 7AL

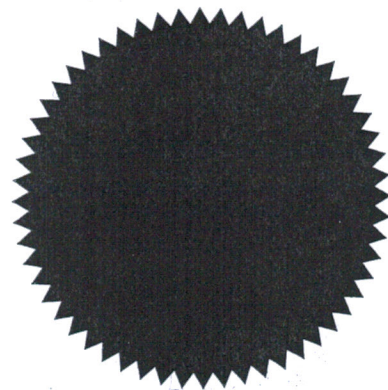
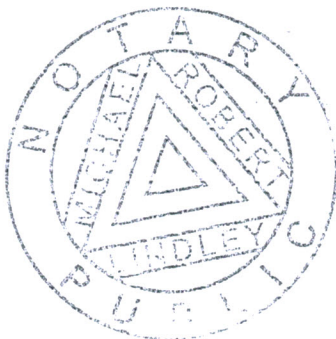
Signed..........

**Michael Robert Lindley Notary Public**

Consular Direct Ltd

44 Baker Street

London W1U 7AL



Michael Robert Lindley Notary Public is the trading name of Consular Direct Ltd registered company number 10006065

This certificate is issued by Consular Direct Ltd and is subject to:

1. English law.
2. The Terms and Conditions of Michael Robert Lindley, Notary Public/ Consular Direct Ltd which include a limitation of liability

Dy.No. 6016 Dated 09-11-2016

**ATTESTED**

☒ Signature and /or Thumb Impression of Executant(s) Only.

☒ Foreign & Commonwealth Office (FCO-UK) Seal and Signature Only.

☒ Foreign Office (Pakistan) Seal and Signature Only.

THE HIGH COMMISSION FOR PAKISTAN ASSUMES NO RESPONSIBILITY FOR THE CONTENTS OF THE DOCUMENT

**APOSTILLE**  
(Convention de La Haye du 5 octobre 1961)

1. **Country:** United Kingdom of Great Britain and Northern Ireland  
Pays / Pais:

**This public document**  
Le présent acte public / El presente documento público

2. **Has been signed by** Michael R Lindley  
a été signé par  
ha sido firmado por

3. **Acting in the capacity of** Notary Public  
agissant en qualité de  
quien actúa en calidad de

4. **Bears the seal / stamp of** The Said Notary Public  
est revêtu du sceau / timbre de  
y está revestido del sello / timbre de

**Certified**  
Attesté / Certificado

5. **at** London  
à / en

6. **the** 08 November 2016  
le / el día

7. **by** Her Majesty's Principal Secretary of State  
par / por for Foreign and Commonwealth Affairs

8. **Number** APO-66887  
sous no / bajo el numero

9. **Seal / stamp**  
Sceau / timbre  
Sello / timbre

10. **Signature** D. O'Sullivan  
Signature  
Firma

*Rao Abdul Hanan*  
Rao Abdul Hanan  
Consular Attache  
High Commission for Pakistan  
London



*DOS*

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This Declaration of Trust is entered into

between

Mrs. Mariam Safdar of Shamim Agri-farms, Jati Umra, Raiwind Road, Lahore, Pakistan hereinafter referred to as the "Trustee"

and

Mr. Hussain Nawaz Sharif of 17, Avenfield House, 118, Park Lane, London W.1. hereinafter referred to as the "Beneficiary"

Whereas;

The Beneficiary is the beneficial owner and holder of 49 share(s), for all intents and purposes, of Coomber Group Inc hereinafter referred to as the "Company".

NOW THIS DEED WITNESSES as follows:-

1. The Trustee hereby irrevocably and unconditionally confirms and declares that she will hold ON TRUST share(s) of the Company specified in recital of this declaration, for the sole and absolute benefit and on behalf of the Beneficiary;
2. The Beneficiary hereby covenants that he will reimburse, all the disbursements made by the Trustee, if any, to her in relation to different expenses etc. incurred in relation to the Company.
4. In case of the death of the Beneficiary, the Trustee shall, after reasonable diligence, sell the assets of the Company, if any, and, having settled any debts of the Beneficiary in relation thereto, distribute the proceeds of sale in accordance with and in proportions defined by Sunni Sharia (Islamic) Law among those qualifying as heirs to the Beneficiary;
5. In case of the death or incapacitation of the Trustee, the rights conferred under this Trust shall, for all intents and purposes, revert to the Beneficiary;
6. The Trustee may appoint a competent, reputable, professional and independent third party to manage above stated special purposes vehicles;



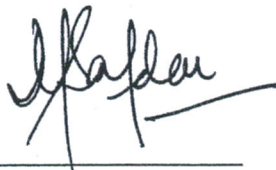
**JEREMY FREEMAN**  
Solicitor  
Freeman Box  
8 Bentinck Street  
London  
W1U 2BJ

11th Dec. 2011

7. The Trustee may appoint or replace officers and/ or managers to provide management services to the companies under her instructions;

8. This Trust is created under English Law and the courts of England and Wales have complete jurisdiction over it.

IN WITNESS whereof this Declaration of Trust has been duly executed on the dates and the places mentioned below.



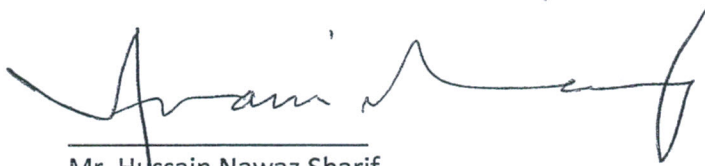
Mrs. Mariam Safdar  
Presently at Jeddah,  
Saudi Arabia

Dated: 2<sup>nd</sup> Feb. '2006



Witness: \_\_\_\_\_

(Muhammad Safdar) 2/2/2006



Mr. Hussain Nawaz Sharif  
Presently at London,  
United Kingdom

Dated: 4 Feb 2006

Witness: 

WITNESSES NAMED  
100 Piccadilly  
London

WIT 4/4/06

Signed and Witnessed before me  
on 4<sup>th</sup> February 2006



JEREMY FREEMAN  
Solicitor  
Freeman Box  
8 Bentinck Street  
London  
W1U 2BJ

# ***APPENDIX***

## ***G***

***(Illustration of Type Font Correlation – First Page  
of Certified Nescoll/Nielson Declaration and  
Calibri Sample Prepared in the Laboratory)***

***Certified Copy identified by the signature and stamp in the  
bottom left hand corner***

This Declaration of Trust is entered into

between

Mrs. Mariam Safdar of Shamim Agri-farms, Jati Umra, Raiwind Road, Lahore, Pakistan hereinafter referred to as the "Trustee"

and

Mr. Hussain Nawaz Sharif of 17, Avenfield House, 118, Park Lane, London W.1. hereinafter referred to as the "Beneficiary"

Whereas;

The Beneficiary is the beneficial owner and holder of bearer shares, for all intents and purposes, of the following two companies:-

1. Nescoll Ltd, Pasea Estate, Road Town, Tortola, BVI and
  2. Nielsen Enterprises Ltd, Pasea Estate, Road Town, Tortola, BVI,
- which are special purpose vehicles to own the properties ("the Properties") with details in the schedule hereto;

NOW THIS DEED WITNESSES as follows:-

1. The Trustee hereby irrevocably and unconditionally confirms and declares that she will hold ON TRUST shares of the special purpose vehicles specified in recital of this declaration, for the sole and absolute benefit and on behalf of the Beneficiary;
2. The Beneficiary hereby covenants that he will reimburse, all the disbursements made by the Trustee, if any, to her in relation to different expenses etc. incurred in relation to the Properties.
3. The Properties shall remain in the exclusive use and possession of the Beneficiary for as long as he so requires with full enjoyment of the amenities albeit within the bounds of legality;
4. In case of the death of the Beneficiary, the Trustee shall, after reasonable diligence, sell the Properties and, having settled any debts of the Beneficiary in relation thereto, distribute the proceeds of sale in accordance with and in proportions defined by Sunni Sharia (Islamic) Law among those qualifying as heirs to the Beneficiary;
5. In case of the death or incapacitation of the Trustee, the rights conferred under this Trust shall, for all intents and purposes, revert to the Beneficiary;
6. The Trustee may appoint a competent, reputable, professional and independent third party to manage above stated special purposes vehicles;



**JEREMY FREEMAN**  
Solicitor  
Freeman Box  
8 Bentinck Street  
London  
W1U 2BJ

4th February 2006



This Declaration of Trust is entered into

between

Mrs. Mariam Safdar of Shamim Agri-farms, Jati Umra, Ralwind Road, Lahore, Pakistan hereinafter referred to as the "Trustee"

and

Mr. Hussain Nawaz Sharif of 17, Avenfield House, 118, Park Lane, London W.I. hereinafter referred to as the "Beneficiary"

Whereas;

The Beneficiary is the beneficial owner and holder of bearer shares, for all intents and purposes, of the following two companies:-

1. Nescoll Ltd, Pasea Estate, Road Town, Tortola, BVI and
  2. Nielsen Enterprises Ltd, Pasea Estate, Road Town, Tortola, BVI,
- which are special purpose vehicles to own the properties ("the Properties" with details in this schedule hereto;

NOW THIS DEED WITNESSES as follows:-

1. The Trustee hereby irrevocably and unconditionally confirms and declares that she will hold ON TRUST shares of the special purpose vehicles specified in recital of this declaration, for the sole and absolute benefit and on behalf of the beneficiary;
2. The Beneficiary hereby covenants that he will reimburse, all the disbursements made by the Trustee, if any, to her in relation to different expenses etc. incurred in relation to the Properties.
3. The Properties shall remain in the exclusive use and possession of the Beneficiary for as long as he so requires with full enjoyment of the amenities albeit within the bounds of legality;
4. In case of the death of the Beneficiary, the Trustee shall, after reasonable diligence, sell the Properties and, having settled any debts of the Beneficiary in relation thereto, distribute the proceeds of sale in accordance with and in proportions defined by Sunni Sharia (Islamic) Law among those qualifying as heirs to the Beneficiary;
5. In the case of the death or incapacitation of the Trustee, the rights conferred under this Trust shall, for all intents and purposes, revert to the Beneficiary;
6. The Trustee may appoint a competent, reputable, professional and independent third party to manage above stated special purposes vehicles;