In the name of His Highness Sheikh Tamim bin Hamad Al Thani,

Emir of the State of Qatar

Neutral Citation: [2026] QIC (F) 58

IN THE QATAR FINANCIAL CENTRE

CIVIL AND COMMERCIAL COURT

FIRST INSTANCE CIRCUIT

Date: 20 September 2026

CASE NO: CTFIC0029/2026

TALENT ALFIA INFORMATION TECHNOLOGY WLL

Claimant

v

PRICEWATERHOUSECOOPERS – QATAR LLC

Defendant

JUDGMENT

Before:

Justice Dr Georges Affaki

Order

1. The Claimant's claim in respect of invoice 20210086 succeeds. Accordingly, the Defendant is ordered to pay the Claimant $328,700.

2. The Claimant's claim in respect of invoice 20210135 succeeds. Accordingly, the Defendant is ordered to pay the Claimant $36,000.

3. The Claimant's claims in respect of invoices 2025003, 2025004, 2025005, 2025006 and 2025007 are dismissed.

4. The Claimant's claim for damages succeeds in part: the Defendant is to pay the Claimant $25,000.

5. The Defendant must pay to the Claimant the sums in paragraphs 1, 2 and 4, above, no later than 14 days after the date of this judgment.

6. Each party shall bear its own costs.

Judgment

Introduction

1. This judgment concerns a claim by the Claimant, a subcontractor, for sums said to be due from the Defendant under a subcontract dated 24 August 2021 (the '**Subcontract**').

2. The Claimant is Talent Alfa Information Technology WLL, a company incorporated in Qatar and registered in the Commercial Register under No. 70817 (the '**Claimant**' or '**Talent Alfa**'). It was formerly known as 'Beon-IT' and is so described in some of the contemporaneous documents.

3. The Defendant is PricewaterhouseCoopers Qatar LLC, a limited liability company registered in the QFC under No. 00013 (the '**Defendant**' or '**PwC**').

4. On 21 August 2025, the Claimant commenced proceedings against the Defendant in the Investment and Trade Court of Qatar. By a default judgment dated 28 October 2025, that court ordered the Defendant to pay the Claimant QAR 2,864,155 plus damages amounting to QAR 300,000. On 5 March 2026, the appellate division of that court set aside that judgment and held that jurisdiction lay with this Court.

5. On 21 May 2026, the Claimant commenced legal proceedings before this Court. In its Statement of Claim, the Claimant seeks that the Court order the Defendant to pay:

    i. $784,700 in unpaid invoices;

    ii. QAR 350,000 in damages; and

    iii. costs.

6. The dates, references and amounts sought under each invoice are included in the table below:

	Invoice	Issue Date	Services	Amount
1.	20210086	25 August 2021	AMC from June 2021 to June 2022 + other SAP B1 services	$328,700
2.	20210135	22 October 2021	AMC from July to December 2022 + other AMC services	$36,000
3.	2025003	19 February 2025	AMC for 2022	$72,000
4.	2025004	19 February 2025	AMC for 2023	$72,000
5.	2025005	19 February 2025	AMC for 2024	$72,000
6.	2025006	19 February 2025	AMC for 2025	$72,000
7.	2025007	19 February 2025	UAT Phase 1	$132,000
	TOTAL			**$784,700**

7. The Defendant denies the claim, and claims its costs, and on 1 July 2026, the Defendant filed its Statement of Defence and, on 8 July 2026, the Claimant filed its Statement of Reply.

8. On 29 July 2026, pursuant to an invitation by the Court to address specific issues, the Defendant filed its answer.

9. On 4 August 2026, the Defendant applied for disclosure pursuant to article 27.2.2 of the Rules and Procedures of the Civil and Commercial Court of the Qatar Financial Centre (the '**Rules**'). On 9 August 2026, the Claimant responded with objections. On 12 August 2026, the Defendant replied.

10. On 16 August 2026, the Court issued an order granting part of the Defendant's disclosure requests and ordering the Claimant to produce documents on a rolling basis as and when they become available, and to complete production in full no later than 23 August 2026.

11. On 27 August 2026, the parties submitted the trial e-bundle. On the same day, counsel for the Claimant notified the Court that Mr Ahmed Osama, Mr Mohamed ElSherif and Mr Hassen Ajeeb, each identified by name and email address, represent the Claimant.

12. On 29 August 2026, the Claimant produced the disclosure of the documents ordered by the Court. The disclosure was accompanied by legal submissions.

13. On 31 August 2026, the parties served skeleton arguments.

14. On 3 September 2026, a public hearing took place remotely. Pursuant to article 3 of the Rules, both the Arabic and the English language were used during the hearing, in accordance with each party's preference. At the hearing, the Defendant was represented by its Mr Patrick Dunn-Walsh of Counsel, and by a company representative, Mr Mark Fahed.

15. The lawyers for the Claimant, Al Tamimi Advocates & Legal Consultants, failed to attend the hearing and provided no explanation for their absence. The Registry confirmed that the parties and their lawyers had been notified of the hearing in accordance with the Court's directions.

16. The Claimant was represented at the hearing by Mr Hassen Ajeeb and Mr Mohamed ElSherif. During the hearing, they sought permission to give evidence on the

Claimant's behalf, although neither had served a witness statement and neither had been identified as a witness in accordance with the Court's procedural directions.

17. Having regard to articles 10.1, 10.2.3 and 25.1.3 of the Rules, I accepted the Defendant's submission that it would be procedurally unfair to admit unnotified witness evidence at the hearing, particularly because the Defendant had prepared its case on the basis that the Claimant would call no witnesses.

18. I therefore refused Mr Ajeeb and Mr ElSherif permission to give witness evidence. I did, however, permit them, in their capacity as the Claimant's appointed representatives, to make submissions and to assist the Court by reference to the evidence and pleadings already on the record. Their answers were not treated as witness evidence.

19. During the hearing, the Court also heard the oral evidence of Mr Hamza Al Sibaai, appearing as witness for the Defendant. Mr Al Sibaai's witness statement had been filed and served on 20 August 2026 in accordance with the procedural timetable.

The factual background

20. The material factual background may be summarised as follows.

   i. On or around 6 June 2021, the Defendant, as service provider, and Al Jaber Engineering WLL ('**Al Jaber**'), as client, entered into a contract dated 20 May 2021 for the provision of information technology services comprising SAP Business One ('**SAP B1**') services and SAP SuccessFactors ('**SAP SF**') services (the '**Primary Contract**').

   ii. Pursuant to the Subcontract, the Defendant, as main contractor, subcontracted to the Claimant part of the services due under the Primary Contract, namely the SAP B1 services. Other parts of the Primary Contract were not subcontracted to the Claimant, but were instead performed by another company, namely, SAP SE, Germany.

iii. On or around 25 August 2021, the Claimant issued invoice 20210086 for SAP B1 services, including Annual Maintenance Contract ('**AMC**') services, in the amount of $328,700 (Invoice No. 1 in the table above).

iv. On or around 22 October 2021, the Claimant issued invoice 20210135 for AMC services in the amount of $36,000 (Invoice No. 2 in the table above).

v. On 8 December 2021, the Defendant issued Al Jaber a notice to the effect of suspending performance under the Primary Contract on account of Al Jaber's failure to pay amounts due.

vi. On 6 March 2023, with Al Jaber's overall contractual liabilities towards the Defendant standing at $773,800, the Defendant proceeded to terminate the Primary Contract.

vii. On 19 February 2025, the Claimant issued invoice 2025003 for AMC services for 2022 (Invoice No. 3 in the table above). It sent that invoice to the Defendant on 21 February 2025.

viii. On 19 February 2025, the Claimant issued Invoice Nos. 2025004, 2025005 and 2025006 under the Subcontract, claiming fees for AMC services for 2023, 2024 and 2025, respectively (Invoices Nos. 4, 5 and 6 in the table above). It sent those invoices to the Defendant on 21 February 2025.

ix. On 19 February 2025, the Claimant issued Invoice No. 2025007 for SAP B1 services itemised as 'UAT Phase 1' (Invoice No. 7 in the table above).

x. On 26 February 2025, the Claimant sent the Defendant a demand for payment of $784,700.

xi. On 2 March 2025, the Defendant issued a letter of demand to Al Jaber seeking payment of $1,589,800 as the contractual fee stipulated in the Primary Contract.

xii. On 23 December 2025, the Qatar Investment and Trade Court of First Instance rendered a judgment in proceeding No. FIINWRKACT2025/06181, ordering Al Jaber to pay the Defendant $765,000 or its equivalent in Qatari riyals, QAR 2,784,600, plus QAR 200,000 as compensation for damages, and costs;

xiii. On 25 February 2026, in PwC Qatar LLC v JEC Engineering WLL, Case No. APLCWRKACT2026/00079, the Qatar Investment and Trade Court of Appeal dismissed Al Jaber's appeal against the judgment of 23 December 2025.

xiv. On 13 March 2026, PwC filed enforcement proceedings against Al Jaber for an overall outstanding amount of QAR 2,994,551, corresponding to the judgment amount plus fees and expenses.

xv. As at 25 June 2026, PwC had recovered only QAR 4,049.31 from Al Jaber. At the hearing, Mr Al Sibaai, a partner of PwC, stated that PwC was continuing to enforce the judgment against Al Jaber.

21. The Defendant has not challenged this Court's jurisdiction. Jurisdiction is established by article 8(3)(c)(4) of the QFC Law (Law No. 7 of 2005), because the Defendant is an entity established in the QFC.

Analysis

22. I shall first address the applicable law. I shall then consider the claim under each of the seven invoices, followed by the claim for damages and the parties' applications for costs.

The applicable law

Background

23. In its pleadings, the Claimant has relied on the QFC Law and on the Qatar Civil Code (Law No. 22 of 2004) and, in the alternative, on QFC Contract Regulations 2005, as amended (the '**Contract Regulations**'). The Defendant has relied on the QFC Law and on the Contract Regulations.

24. The Defendant denies that the Qatar Civil Code applies to the Subcontract. It contends that, under the QFC Law and the Rules, QFC law should apply instead. The Defendant argues that QFC is part of the State of Qatar, and QFC law constitutes a law of the State. Hence, the Defendant avers that the reference in the Subcontract to "*Qatar law*" is properly interpreted as "*encompassing QFC law*". According to the Defendant, all references to the Qatar Civil Code by the Claimant are therefore irrelevant. The Defendant argues that its position is supported by recent authority of this Court, namely *Gulf Insurance Group (Gulf) B.S.C (C) v AlJaber Engineering W.L.L.* [2026] QIC (F) 50 and *Daruna For Real Estate Brokerage Co. LLC and Sheikh Nasser bin Abdulrahman bin Nasser Al Thani v Lesha Bank LLC* [2023] QIC (A) 4.

25. At the hearing, the Defendant accepted that no material difference arose between the provisions of the Qatar Civil Code and those of the Contract Regulations on which the parties relied.

Analysis and Decision

26. The Statement of Work in the Subcontract provides as follows:

> *In accordance with clause 10.2, this Agreement and any dispute arising from it will be governed by Qatar law and be subject to the exclusive jurisdiction of the Qatari courts.*

27. Article 18.3 of the QFC Law provides that QFC laws and regulations shall apply to transactions involving at least one QFC-based or QFC-operating entity:

> *The QFC Laws and Regulations shall apply to the Contracts, Transactions and arrangements conducted by the entities*

established in, or operating from the QFC, with parties or Entities located in the QFC or in The State but outside the QFC, unless the parties agree otherwise.

28. Paragraph 8 of Schedule 6 ("*The Civil and Commercial Court*"), to the QFC Law further provides as follows:

> *Without prejudice to Clause (1) of Article (18) of the QFC Law, the Civil and Commercial Court, with its First and Appellate Circuits, shall apply the QFC Law and regulations issued by virtue of that Law, or other relevant laws that are applicable in the State of Qatar or that provide this Civil and Commercial Court with jurisdiction as the case may be, on the subject matter of the dispute, unless the parties have explicitly agreed to apply another law provided that such law is not inconsistent with the Public Order of The State.*

29. Article 11 of the Rules requires the Court to apply the QFC Law and Regulations to the dispute unless the parties have agreed a different law to apply.

> *Chapter Four*
>
> *Applicable Law*
>
> *Article (11)*
>
> *11.1. The Court shall apply the provisions of paragraphs (8) and (9) of Schedule 6 to the Law, without prejudice to Articles (11(4)), (18(1)), (18(2)) and (18(3)) of the Law:*
>
> *11.1.1. The Court shall apply the Law and its regulations, insofar as the same are applicable.*
>
> *11.1.2. The parties may agree the law that shall apply to the dispute, in which case the Court will ordinarily determine the dispute in accordance with that agreement, although:*
>
> *(a) The Court may, in its discretion, refuse to do so if it considers that there are substantial reasons which indicate that it is not appropriate to apply the law chosen by the parties.*
>
> *(b) If the chosen law is inconsistent with public order and morals in the State, the Court must not apply it. [...]*

30. Those provisions require the Court to apply QFC law and regulations unless the parties have agreed that another law is to apply. There is no such agreement here. The reference in the Subcontract to 'Qatar law' does not displace QFC law, which forms part of the law of Qatar.

31. Indeed, in *Daruna For Real Estate Brokerage Co. LLC* (cited above), the Appellate

Division made the following observation, albeit *obiter* (at paragraph 51):

> *(…) the provision in an agreement which provides that the governing law is the law of Qatar is not an agreement to apply another law,* ***as the law of the QFC is part of the applicable law of Qatar*** (**emphasis added**).

32. Accordingly, the QFC law and regulations govern the Subcontract and this dispute.

33. I should also observe that the principal legal issues arising in this proceeding are governed by materially similar principles under both the QFC laws and regulations and the Qatar Civil Code upon which the parties rely. Indeed, freedom and bindingness of contract, burden of proof, good faith and reasonableness are general principles of law codified in the statutes of most civilised nations, Qatar, including the QFC, being no exception.

The Claimant's claim under Invoice Nos. 20210086 and 20210135

Background

34. The Defendant objects to the payment of the Claimant's invoices on the basis of clause 3.3 of the Subcontract. According to the Defendant, clause 3.3 operates as a condition precedent to any payment obligation on the part of PwC, so that PwC's payment obligation to the Claimant does not come into existence unless and until PwC has itself received payment in cleared funds from Al Jaber for the services provided under the Primary Contract. The Defendant also notes that, consistent with clause 3.3, the Statement of Work to the Subcontract provides that, "*Our payment agreement is back to back i.e., we will pay you after we have been paid in cleared funds by the Client for the Services*".

35. This objection bears particular relevance to Invoice Nos. 20210086 and 20210135. Indeed, the Defendant does not contest that the services invoiced by the Claimant under those two invoices have been provided by the Claimant and has confirmed, both in its submissions and at the hearing, that it is ready, if and when the condition precedent is satisfied, to discharge its payment obligation in respect of these invoices accordingly.

36. However, the Defendant avers that Al Jaber has failed to settle all but QAR 4,049.31 of the sums owed.

37. The Defendant also submits that clause 3.3 contains no implied obligation to use reasonable endeavours to obtain payment from Al Jaber. It says that its interests were aligned with those of the Claimant and that an additional obligation was neither necessary nor intended.

38. The Claimant submits that the Defendant's interpretation of clause 3.3 is inconsistent with good faith and commercial reasonableness because it could leave payment in abeyance indefinitely.

39. The Claimant asks the Court to construe clause 3.3 narrowly. It submits that the clause did not relieve the Defendant of the obligation to pursue collection diligently and to take reasonable measures to obtain payment from Al Jaber.

Analysis and Decision

40. Clause 3.3 of the "*Subcontract Agreement Terms*" of the Subcontract provides as follows:

> ***Invoices and payment*** *– You will issue invoices on the basis set out in the Statement of Work and these must be accompanied by a breakdown of all fees and expenses. Work must be completed to the satisfaction of PwC before any payment is made. We will pay undisputed invoices within 30 days of receipt of the invoice. Payment will not constitute acceptance by us of any Services. We will have no obligation to pay you unless and until we have been paid in cleared funds by the Client for the Services.*

41. The parties disagree about the meaning and effect of clause 3.3. The Defendant submits that payment by Al Jaber in cleared funds is a condition precedent, in effect contending: *"if PwC never gets paid, it is under no obligation to pay."* The Claimant submits that the clause should be interpreted narrowly and cannot be used to postpone payment indefinitely.

42. Given the disagreement, the Subcontract must be interpreted in accordance with the applicable law, and in particular for the purpose hereof, the Contract Regulations. Pursuant to articles 45 to 50 of those regulations, the Court must have regard to the

parties' common intention where it can be established and, otherwise, to the meaning that reasonable persons of the same kind as the parties would give the terms in the same circumstances.

43. The Statement of Work and the parties' contemporaneous correspondence are material to that inquiry. In an email of 25 August 2021, the Claimant itself described the payment arrangement as "*back-to-back*". That evidence supports the conclusion that the parties intended payment by Al Jaber in cleared funds to be a condition of PwC's obligation to pay.

44. This does not mean that PwC enjoys an absolute protection against the duty to make any payment arising under the Subcontract in the event that Al Jaber has failed to pay the amount due under the Primary Contract.

45. Indeed, the Subcontract must be read as a whole, including the obligations implied therein pursuant to article 53 of the Contract Regulations. Article 53 permits obligations to be implied from, among other matters, reasonableness and the nature and purpose of the contract. In *Zaid Al-Salman v Rashid Al-Mansoori* [2023] QIC (F) 28, the Court applied article 53(1) in materially similar circumstances and found that contractual terms whereby the debt "*shall be payable upon partial recovery*" of sums owed to the debtor implied into the agreement a term that the debtor "*secure that it took all reasonable steps promptly to recover these debts*" (para. 22). Having found that "*it had not been demonstrated that all reasonable steps were taken to recover*" the receivables, the Court ordered the debtor to pay its dues (paragraphs 26, 31, 33, 36).

46. Furthermore, article 54 requires each party to cooperate where cooperation may reasonably be expected for the performance of the other party's obligations. Its source, article 5.1.3 of the UNIDROIT Principles of International Commercial Contracts, is described in the Official Commentary as an application of good faith and fair dealing, capable of requiring affirmative steps where the performance of the contract calls for them. Good faith, a general principle of law that transcends legal traditions, thus informs the application of the duty which article 54 imposes. In the commercial setting of this Subcontract, those provisions required PwC to take

reasonable steps to pursue payment from Al Jaber. What steps were reasonable depended on the circumstances.

47. I regard this construction as one which respects the allocation of non-payment risk in clause 3.3 while preventing PwC from relying on a condition whose occurrence it had failed, without adequate justification, to pursue by reasonable means.

48. The question is therefore whether PwC took the steps that could reasonably have been expected of it to pursue payment from Al Jaber.

49. The evidence concerning PwC's collection activity before me meets that threshold.

50. PwC suspended the Primary Contract as early as 8 December 2021 "due to non-payment of our fees". However, the chronology discloses little material collection activity undertaken by PwC between that date and the settlement discussions held with Al Jaber in October 2023. Further, the chronology discloses no collection activity whatsoever during the approximately 16-month period between the failure of settlement discussions in November 2023 and the demand sent to Al Jaber on 2 March 2025. PwC commenced proceedings only on 21 July 2025.

51. At the hearing, Mr Al Sibaai confirmed that he was not aware of any concrete action taken by PwC between November 2023 and March 2025 to recover the sums due from Al Jaber. He offered no explanation for that period of inactivity, and the evidence discloses none. His witness statement records amicable steps taken before November 2023, culminating in a draft Settlement and Termination Agreement which Al Jaber declined to sign. It identifies no action during the ensuing 16 months.

52. PwC alone could demand, compromise or enforce the debt owed by Al Jaber. Talent Alfa had no claim against Al Jaber, although payment under the Subcontract depended entirely upon PwC receiving funds from it. In that setting, article 54 of the Contract Regulations required PwC to pursue payment with the efforts to be expected of it. Clause 3.3 placed upon the Claimant the risk that Al Jaber might not

pay after such efforts had been made by PwC. What clause 3.3 did not do is place upon the Claimant the risk that PwC might leave the debt unpursued.

53. PwC's obligation to pursue the recovery of the debt was not one binding it to obtain payment, to repeat measures shown to be futile, to incur disproportionate expense or to persist after the reasonable avenues of recovery had been exhausted. It remained free to compromise its claim on reasonable terms. It was, however, required to act. Its unexplained inactivity for 16 months, after the proposed settlement had failed, fell materially short of that requirement.

54. Article 54 also supplies the consequence. The Official Commentary of its source in the Unidroit Principles, article 5.1.3, gives the example of a party which fails to take the action required to obtain registration of a contract and is then precluded from relying upon the absence of registration as a defence. So here, PwC cannot rely upon the absence of payment while that state of affairs was allowed to continue through its own failure to pursue the debt. That result gives effect to clause 3.3 and to the obligations arising under articles 53 to 54, as articles 48 and 49 require. Any remaining uncertainty in a standard term supplied by PwC falls to be resolved against PwC under article 50 of the Contract Regulations.

55. The small sum ultimately recovered in enforcement does not establish what timely action might have achieved. The uncertainty arises because no such action was taken. PwC cannot rely upon that uncertainty to obtain the benefit of clause 3.3 after failing to make the efforts upon which its continued reliance on the clause depended. Recalling paragraph 38 of *Zaid Al-Salman v Rashid Al-Mansoori* [2023] QIC (F) 28, there being no suggestion that Al Jaber was insolvent or otherwise unable to pay its debt, the implication is that, if these debts had been duly pursued (for which there is no evidence), they would have been recovered.

56. It follows that the absence of payment by Al Jaber affords PwC no defence to the claims under Invoice Nos. 20210086 and 20210135. Those claims therefore succeed.

The Claimant's claim under Invoice No. 2025003

Background

57. The Defendant objects to Invoice No. 2025003, dated 19 February 2025, on the basis that the 'SAP Business One AMC Year 2022' services purported to be invoiced thereunder had already been invoiced in 2021, under Invoice Nos. 20210086 and 20210135.

58. The Defendant further avers that, in February 2023, the Claimant's representatives confirmed in writing that invoice 20210135 ($36,000), covering SAP B1 AMC from July to December 2022, was the only outstanding AMC 2022 invoice at that time. Thus, the Defendant submits that, in the absence of a written agreement to vary the previously confirmed figure, the Claimant cannot now seek to recover $72,000 for the same period through Invoice No. 2025003.

59. In response, the Claimant argues that the mere existence of discrepancies in accounting reconciliation data is insufficient to establish that the same period and the same entitlement have been claimed twice. The Claimant claims that it is for the Defendant to prove, on the basis of the accounting reconciliation, SAP records, invoices and supporting documents provided by the Claimant, the actual alleged duplication.

Analysis and Decision

60. The contemporaneous documents establish a substantial overlap between Invoice No. 2025003 and Invoice Nos. 20210135 and 20210086 in respect of SAP B1 AMC services for 2022. Invoice No. 20210135 already charged $36,000 for AMC services from July to December 2022, and Invoice No. 20210086 included AMC services from June 2021 to June 2022.

61. The Claimant has not established a distinct contractual basis for charging the amounts claimed again under invoice 2025003.

62. The contemporaneous correspondence also shows that, in February 2023, the Claimant treated the AMC charges for 2022 as having already been invoiced and reconciled. On 18 January 2023, Ms Monique Rifi, the Claimant's Group Finance Manager, wrote to PwC's Nour Gharzeddine: "[…] *I forgot to attach the Annual*

Maintenance invoice. We have two outstanding invoices as follows: Inv#20210135: USD 36,000 (AMC 2022) • Inv#20210086: USD 328,700 (SAP License + Milestone 1)". On 27 February 2023, Ms Rifi confirmed to Ms Gharzeddine: "*You will not receive any new AMC invoice, 2022 was already invoiced and shared with you. 2023 was not renewed.*"

63. That correspondence records the parties' shared position at the time and is admissible as evidence of the factual and contractual basis on which they were proceeding.

64. The Claimant's dealings with the Defendant gave the Defendant reasonable grounds to understand that Ms Rifi, the Claimant's Group Finance Manager, was authorised to address invoice reconciliation and AMC billing on its behalf. Article 64(2) of the Contract Regulations therefore prevents the Claimant from denying her authority in relation to those matters.

65. The claim under the 'SAP Business One AMC 2022' item in Invoice No. 2025003 is therefore dismissed.

66. The claim under the 'Beon-IT Solution AMC' item in Invoice No. 2025003 also fails. The Claimant has identified no distinct contractual or evidential basis for that charge, which is inconsistent with its contemporaneous confirmation that the AMC services for 2022 had already been invoiced.

The Claimant's claim under Invoice Nos. 2025004, 2025005 and 2025006

<u>Background</u>

67. The Defendant objects to Invoice Nos. 2025004, 2025005 and 2025006 on the basis that they all purport to invoice AMC services which, the Defendant avers, had been cancelled from 2023 onwards by mutual written agreement between the Defendant and the Claimant's authorised representatives.

68. The Defendant relies on emails from Monique Rifi (the same Group Finance Manager of Claimant) to Nour Gharzeddine of PwC, dated 27 February 2023, in which Ms Rifi noted:

The AMC for the year 2023 was not renewed, thus, it was not invoiced, however, AMC 2022 was renewed since we did not receive any termination notice in September 2021", and "*You will not receive any new AMC invoice, 2022 was already invoiced and shared with you. 2023 was not renewed*.

69. The Defendant further relies on Bilal Abdallah's (the Claimant's Head of Service Delivery) email to Johnny Abou Zeid of PwC, dated 28 February 2023, in which Mr Abdallah noted "*AMC for both 2021 and 2022 are applicable. It is canceled from 2023.*"

70. The Defendant points to the fact that the three invoices, despite referring to AMC services for years 2023, 2024 and 2025, were all issued on 19 February 2025, a mere week before the issue, on 26 February 2025, of the Claimant's demand letter to PwC. According to the Defendant, this is indicative of their "*manufactured nature*".

71. In addition, the Defendant submits that no AMC service was performed in 2023, 2024 or 2025 and points to the lack of services reports, maintenance logs, support tickets and time records.

72. In response to the Claimant's argument that the Defendant did not comply with clause 15.4 of the Subcontract, which provides for the unilateral termination of SAP B1 AMC services by written notice given prior to 30 September 2022 of the previous year, the Defendant argues that it was superseded by the parties' agreement to end the AMC as evidenced in the email exchanges of 27-28 February 2023.

73. The Claimant counters that the February 2023 correspondence relied upon by the Defendant was sent by employees who lacked the authority to amend the Subcontract. The Claimant adds that no written notice of termination for SAP B1 AMC services was ever provided by the Defendant as required by clause 15.4 of the Subcontract and that, therefore, AMC service fees for 2023, 2024 and 2025 are owed by the Defendant.

74. The Claimant relies on article 29 of the Contract Regulations to the effect that a written contract requiring a particular form for modification or termination may not be modified or terminated otherwise than in that form. Answering a question of the Court at the hearing, representatives of the Claimant submitted that clause 2.4 of

the Subcontract should be interpreted as requiring any modification to the contract, including the termination of the AMC services under clause 15.4 thereof, to be effected only by way of formal "*legal notice*".

75. The Claimant also avers that the Defendant's termination of the Primary Contract on 6 March 2023 does not automatically amount to a termination of the Subcontract. It points to licensing information provided, and support sessions held on 7, 10 and 15 March 2023 as confirming the continuation of the "*working relationship*".

76. In response to a question from the Court, the Claimant's representatives submitted that AMC invoices were issued at the beginning of the year without client sign-off and that the service was linked to licensing rather than to project implementation.

Analysis and Decision

77. The Claimant's case on these invoices is internally inconsistent. It relies on alleged support activity it performed in March 2023 while also maintaining that entitlement to the annual AMC charge did not depend on proof of particular work performed during the year.

78. The issue is resolved by the parties' contemporaneous correspondence. The emails exchanged between 27 and 28 February 2023 show that PwC requested the cancellation of future AMC services and that the Claimant confirmed that the AMC for 2023 had not been renewed and that no invoice would be issued. That written exchange constituted an agreement to terminate the AMC arrangement from 2023.

79. The Claimant had held Ms Rifi and Mr Abdallah out as persons authorised to deal with the Defendant concerning AMC billing and cancellation. PwC reasonably relied on that appearance of authority. Article 64(2) of the Contract Regulations therefore prevents the Claimant from denying their authority in respect of the February 2023 agreement.

80. Equally, neither does clause 2.4 of the Subcontract require a formal legal notice. It provides that a change is effective when agreed in writing by both parties. The February 2023 email exchange satisfied that requirement. Clause 15.4 concerned unilateral termination by PwC, but did not preclude a later termination by mutual agreement.

81. The Claimant’s claims under Invoice Nos. 2025004, 2025005 and 2025006 are therefore dismissed.

The Claimant’s claim under Invoice No. 2025007

Background

82. The Defendant objects to Invoice No. 2025007 on the basis that payment for ‘UAT Phase 1’ milestone was conditional upon completion of the SAP B1 implementation project under Schedule I to the Statement of Work. The Defendant argues that, since the SAP B1 implementation project was purportedly suspended in December 2021 following the Defendant’s suspension of the Primary Contract, the relevant payment milestone was never achieved.

83. The Defendant submits that the suspension of the Primary Contract had the effect of suspending the downstream services under the Subcontract and was a proportionate response to Al Jaber’s non-payment.

84. The Defendant argues that the non-achievement of ‘UAT Phase 1’ milestone is confirmed by the Claimant’s contemporaneous conduct, given that of the $330,000 payable for implementation service, the Claimant only billed $66,000, i.e., the 20% due on the milestone ‘PO Issuance’, to the exclusion of any other milestone.

85. In addition, the Defendant argues that the Claimant failed to provide any supporting documentation, beyond its own internal statement of account, to substantiate completion of the UAT Phase 1 milestone. The Defendant contends that the Claimant’s document disclosure contains only design-phase material preceding implementation, thus confirming that the project stopped at the design phase.

86. In response, the Claimant invokes a so-called ‘prevention principle’ (which the Claimant draws from article 90 of the Contract Regulations) under which, the Claimant argues, “*if one party prevents the fulfilment of a condition, that party cannot rely on its non-fulfilment*” (فإذا كان أحد الطرفين هو الذي منع تحقق الشرط، فلا يجوزله الاحتجاج بعدم تحققه).

87. The Claimant submits that since the Defendant itself suspended and later terminated the project, the Defendant cannot avail itself of the fact that UAT Phase 1 milestone was not achieved. The Claimant points, in that respect, to correspondence

exchanged towards the end of November 2021 showing that the works, reviews and signatures continued uninterrupted, until PwC's decision to place the project on hold.

Analysis and Decision

88. There is no term of the Subcontract by which suspension of the Primary Contract automatically suspended the Subcontract.

89. Clause 7.1 permitted the Defendant to terminate the Subcontract immediately by written notice if the Primary Contract was terminated. There is no evidence that the Defendant gave such notice.

90. The Claimant warned the Defendant as early as November 2021 that the Claimant would be "*forced to withdraw the consultants and re-allocate them*" unless payment was received as soon as possible. The Claimant's correspondence dated 9 August 2022 further confirms that, by that date, the Claimant had ceased the allocation of resources to the project ("*I cannot mobilize any resource before a payment is made. Last time we completed the whole blueprint sessions without any value*").

91. The Defendant submits that the Claimant is not entitled to payment for 'UAT Phase 1' because the relevant milestone was not completed. The Claimant has produced no acceptance certificate, sign-off or other contemporaneous record establishing completion of that milestone.

92. Article 90 of the Contract Regulations prevents a party from relying on the other party's non-performance to the extent that the non-performance was caused by the first party's act or omission, or by an event for which the first party bore the risk. It does not dispense with proof of the contractual milestone merely because performance became commercially difficult.

93. The evidence does not establish that PwC caused the failure to achieve the UAT Phase 1 milestone. The immediate cause was the Claimant's withdrawal of resources in response to non-payment, in circumstances where clause 3.3 allocated to the Claimant the risk that PwC had not yet been paid by Al Jaber.

94. The Claimant's reliance on article 90 of the Contact Regulations is therefore misplaced. PwC is entitled to rely on the absence of proof that the UAT Phase 1 milestone was completed.

95. The Claimant has not established an entitlement to payment for this milestone. The claim under invoice 2025007 is therefore dismissed.

The Claimant's damages claim

Background

96. The Claimant claims QAR 350,000 in damages for pecuniary loss said to arise from the Defendant's failure to pay sums due under the Subcontract. In its final submissions, it relied principally on articles 100 and 101 of the Contract Regulations.

97. The Defendant opposes the claim on the grounds that no liability has been established and that the alleged loss is neither particularised nor proved.

Analysis and Decision

98. Delay in payment of a money debt may cause compensable loss. Under the Contract Regulations, the Claimant must establish the legal basis, fact and amount of any loss claimed, together with the necessary causal connection.

99. Although the Claimant succeeds in respect of two invoices, it has not claimed interest under article 104 of the Contract Regulations. Its claim for QAR 350,000 is for damages, is stated in general terms and is unsupported by evidence identifying any particular lost opportunity, financing cost or other quantifiable loss.

100. However, as recently recalled by the Appellate Division in Thales QFZ LLC v Al Jaber Engineering WLL [2026] QIC (A) 1, at paragraph 27 (per Lord Thomas of Cwmgiedd, President):

> *... where no claim is made for interest, the Court will on general principles award compensation for loss of the opportunity to use the funds which have not been paid or which should have been paid.*

101. Further, as recalled in Daruna For Real Estate Brokerage Co. LLC and Sheikh Nasser bin Abdulrahman bin Nasser Al Thani v Lesha Bank LLC [2023] QIC (A)

4, at paragraph 81 (per Lord Thomas of Cwmgiedd, President), the assessment of compensation is:

> *… a matter for the court which is familiar with the economic circumstances and the general investment opportunities that would have been available to a prudent businessperson in the market during the relevant part of the period, taking into account the material risks.*

102. As noted in *Thales*, at paragraph 30, these principles accord with the principles developed by other Qatari Courts in respect of assessments made under article 268 of the Qatar Civil Code, whereby the court may assess compensation considering the requirements of fairness, without being constrained by specific criteria, unless prescribed by the law (see in particular the judgment of the Qatar Court of Appeal No. 1951 of 2022 (as affirmed by the Court of Cassation in Judgment No. 2119 of 2024) in which the court stated in respect of article 268 as follows: "*The court may assess compensation as it sees fit, considering the requirements of fairness, and it is not bound by specific criteria unless the law prescribes otherwise*".

103. Accordingly, in light of the circumstance of the case, I assess the compensation to the Claimant at $25,000.

Costs

104. Each party asks that the Court order the other party to pay its costs of these proceedings. article 34.2 of the Rules establishes the general rule that the unsuccessful party pays the successful party's costs, while preserving the Court's discretion to make a different order. The Claimant succeeds on $364,700 of its $784,700 principal claim, approximately 46.5%, but fails on the remaining invoices and on its separate damages claim. Success is therefore divided.

105. In those circumstances, I consider it appropriate to order that each party shall bear its own costs.

By the Court,

[signed]

Justice Dr Georges Affaki

A signed copy of this Judgment has been filed with the Registry.

Representation

The Claimant was represented by Al Tamimi Advocates & Legal Consultants.

The Defendant was represented by Mr Patrick Dunn-Walsh of Counsel of (Twenty Essex Street, London, UK), instructed by Al-Tamimi & Company (Dubai, UAE).