

Directly Attributable Internal Project / Construction Costs and Overheads - IFRS 16

<b>VGH Period Allocated Costs</b> <i>(specific to Barts project)</i>	<b>Entity</b>	<b>Bills Total</b>	<b>Allocation</b>	<b>2016-2017</b>	<b>Reason, allocation method</b>
		<i>individual vendor amounts hidden</i>			
Adi Associates	3rd party		15%		Bills by Architects, Design and Pre-design firms
IAS partnership	3rd party		15%		Bills by Architects, Design and Pre-design firms
Heery Intl	3rd party		15%		Bills by Architects, Design and Pre-design firms
Solid Base Laboratory	3rd party		15%		Bills by Architects, Design and Pre-design firms
MTS Consulting	3rd party		15%		Bills by Architects, Design and Pre-design firms
SES	3rd party		15%		Bills by Architects, Design and Pre-design firms
Kukla Partners	3rd party		15%		Bills by Architects, Design and Pre-design firms
Travel (VGH, Bluestone)	Directly attributable internal cost		20%		allocation based on travel logs
MA - Engineer	Directly attributable internal cost		45%		VGH Project Engineer, time allocated
AM - Project Mgr	Directly attributable internal cost		45%		VGH Project Manager, time allocated
Tahpi	3rd party		20%		Healthcare Design & Construction firm
Shapoorji bills - other	EPC Contractor		0%		amount is in dispute
		<b>14,186,379</b>		<b>448,538</b>	

<b>Steward directly attributable</b>	<b>Steward Malta and SHCI</b>	<b>Costs</b>	<b>% Allocable</b>	<b>2018</b>	<b>Reason, allocation method</b>
JG - Engineer	Directly attributable internal cost		50%		Project Engineer, time allocated
MA - Engineer	Directly attributable internal cost		60%		Project Engineer, time allocated
AM - Project Mgr	Directly attributable internal cost		25%		Project Manager, time allocated
GM - IT	Directly attributable internal cost		20%		IT Manager, time allocated
CT - IT	Directly attributable internal cost		15%		IT Technician, time allocated
SM - IT	Directly attributable internal cost		15%		IT Manager, time allocated
MS - CIO	Directly attributable internal cost		10%		IT support, time allocated
NG - CIO	Directly attributable internal cost		0%		IT support, time allocated
Steward's Sr. Mgmt - US and Int'l	Directly attributable internal cost		0%		Key personnel - time allocated
Travel	Directly attributable internal cost		25%		allocation based on travel logs
Steward - Legals	Directly attributable internal cost		12%		McDermott Will and Emery
Insurance - Osprey / Generali	premiums - P&C and CAR - 2017-2019		0%		Breakdown by Insurer not provided
	<b>Total (2018-2019 - 6.48m)</b>	<b>6,480,448</b>		<b>932,909</b>	

<b>Steward directly attributable</b>	<b>Steward Malta and SHCI</b>	<b>Costs</b>	<b>% Allocable</b>	<b>2019</b>	<b>Reason, allocation method</b>
JG - Engineer	Directly attributable internal cost		80%		Project Engineer, time allocated
MA - Engineer	Directly attributable internal cost		0%		Project Engineer, time allocated

AM - Project Mgr	Directly attributable internal cost	0%	Project Manager, time allocated
GM - IT	Directly attributable internal cost	0%	IT Manager, time allocated
CT - IT	Directly attributable internal cost	25%	IT Technician, time allocated
SM - IT	Directly attributable internal cost	25%	IT Manager, time allocated
MS - CIO	Directly attributable internal cost	0%	IT support, time allocated
NG - CIO	Directly attributable internal cost	10%	IT support, time allocated
Steward's Sr. Mgmt - US and Int'l	Directly attributable internal cost	0%	Key personnel - time allocated
Travel	Directly attributable internal cost	25%	allocation based on travel logs
Steward - Legals	Directly attributable internal cost	5%	Mc Dermitt Wills and Emery
Insurance - Osprey / Generali	premiums - P&C and CAR - 2017-2019	0%	Breakdown from Insurer not provided
<b>Total (2018-2019 - 6.48m)</b>			<b>494,837</b>

<b>12,960,896</b>	<b>14.5%</b>	<b>1,876,284</b>	Overheads and VGH Period Costs allocated
Total (2016-19)		Allocated	