

PROPOSAL TO PROVIDE

EXTERNAL AUDIT AND REVIEW SERVICES TO:
AL MOAMMAR INFORMATION SYSTEMS COMPANY
For the year ending 31 December 2025

5 MAY 2025

IBDO

الدكتور محمد العمري وشركاه
Dr. Mohamed Al-Amri & Co.

Executive Summary

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الدكتور محمد العمري وشركاه
Dr. Mohamed Al-Amri & Co.

P.O. Box 8736, Riyadh 11492
Tel : +966 11 278 0608
Fax: +966 11 278 2883
www.bdoalamri.com

5 May 2025

Audit Committee
Al Moammar Information Systems Company
(A Saudi Joint Stock Company)
Riyadh
Saudi Arabia

Dear Sir,

We thank you for the opportunity to present our qualifications to provide external audit service to Al Moammar Information Systems Company (the "Company"). Similar to the Company, BDO Dr Mohammed Al-Amri & Co ("BDO KSA") has a unique culture rooted in core values that ensures continuous focus on our clients and professionals and a long-term commitment to quality service. Our clients experience our culture through a service approach characterized by extensive involvement of senior professionals, direct access to top technical resources, and straightforward, proactive communications delivered through a centralized, responsive, knowledgeable client service team.

For many years, we have enjoyed providing audit, taxation, advisory and zakat related services to a wide range of large privately and publicly held clients, currently including Al Moammar Information Systems Company and many companies of similar size and operational scope to the Company, such as Specialized Industrial Services Limited Company (SISCO), Al Jammaz Brothers, Thiqah Business Services, Saudi Development and Technology Services (Taqnia), King Abdullah Petroleum Services and Research Center, Al Rajhi Company for Co-operative Insurance Company, The Company for Co-operative Insurance (Tawuniya), Middle East Propulsion Company, Saudi Marketing Company (Farm Superstores), Fawaz Al Hokair, Saudi Civil Aviation Holding Company and Red Sea Global. As a result of your RFP, we note that the following are your key objectives:

- ▶ The statutory annual audit of the consolidated financial statements of the Company for the year ending 31 December 2025; and
- ▶ The quarterly reviews of the interim condensed consolidated financial statements the Company for the quarters ending 30 June 2025, 30 September 2025 and 31 March 2026; as well as
- ▶ Audit of the consolidated financial statements of the Company for six months ending 30 June 2025.

Yours sincerely,

Gihad Al-Amri
Managing Partner

Scope of work

We have mapped your RFP requirements along with additional requirements through our understanding of the Company:

Your requirements

Scope of work relating to audit services

Statutory annual audit of the financial statements of the Company for the year ending 31 December 2025 in accordance with IFRS Accounting Standards (“IFRS”) as endorsed in Kingdom of Saudi Arabia and other standards and pronouncements issued by Saudi Organization for Chartered and Professional Accountants (“SOCPA”).

Scope of work relating to review of information

The quarterly reviews of Al Moammar Information Systems Company for the quarters ending 30 June 2025, 30 September 2025 and 31 March 2026.



WHY BDO AL-AMRI

BDO

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Dr. Mohamed Al-Amri & Co.

BDO GLOBALLY



ONE ORGANIZATION - GLOBALLY CONNECTED

Our firms across the organization cooperate closely and comply with consistent operating principles and quality standards. That means local resources who understand your business, your local and international markets and the specifics of your industry: all backed by a truly global organization.



EXCEPTIONAL CLIENT SERVICE, DELIVERED ACROSS THE WORLD

Five key components that describe BDO and our consistently exceptional service delivery:



CLIENT NEEDS:

we anticipate our clients' needs and are forthright in our views, in order to ensure the best outcome for you



COMMUNICATION:

we agree to and meet our commitments, meaning that we deliver what we promise, every day, for every client



COMMITMENT:

we agree to and meet our commitments, meaning that we deliver what we promise, every day, for every client



VALUE:

Our experts focus on creating value: we give our clients up to date ideas and valuable insights and advice that they can trust



PEOPLE:

at BDO we are proud to provide the right environment for our people to grow and develop - but also the right people to deliver for our clients

**OUR GLOBAL COMMITMENT TO EXCEPTIONAL CLIENT SERVICE MEANS
THAT WE DELIVER WHAT WE PROMISE, WHEN YOU NEED IT**

BDO AL-AMRI & Co.

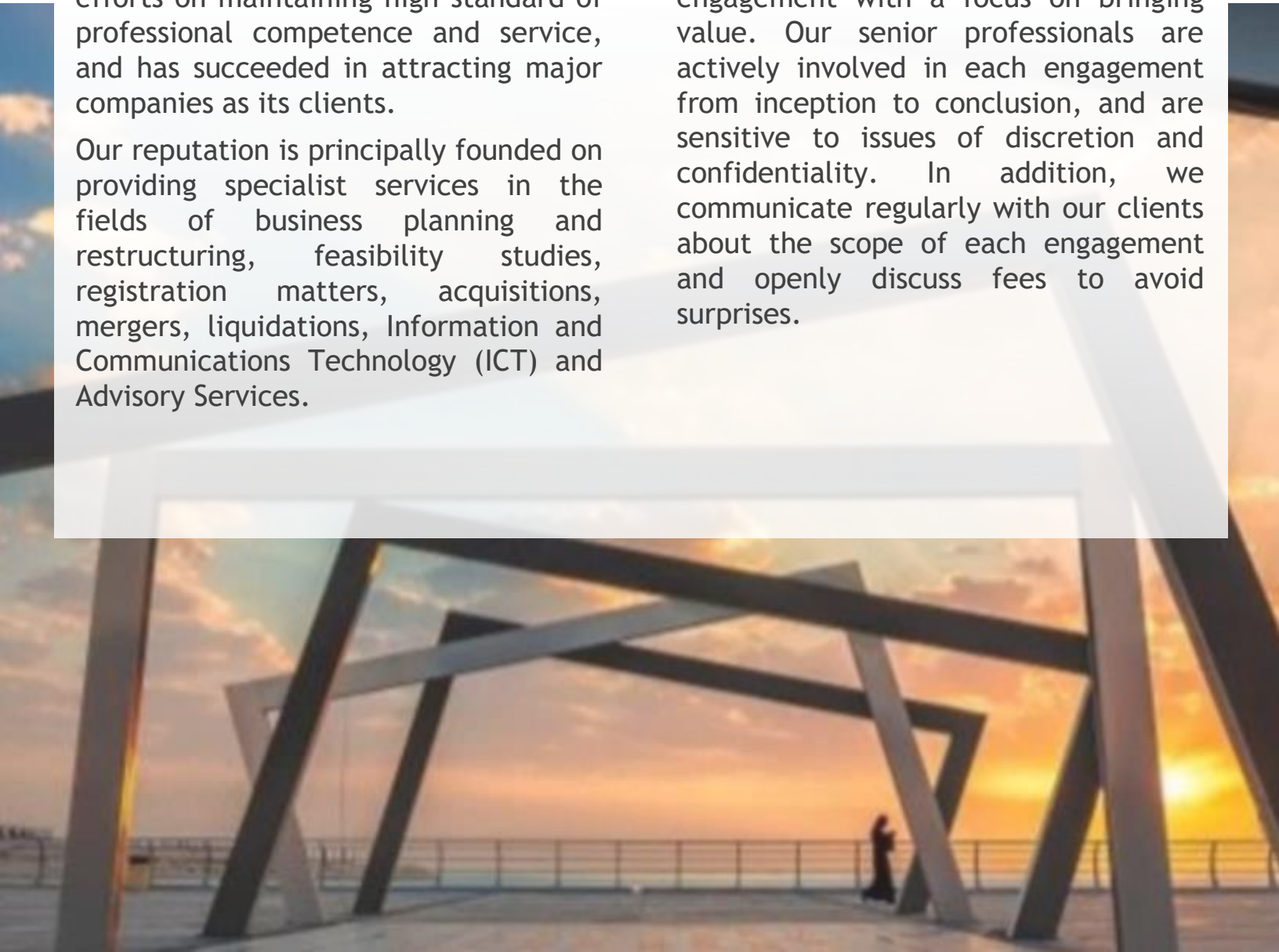
BDO Dr. Mohamed Al- Amri & Co., is a Saudi owned and managed firm of public accountants and management consultants operating from 3 office, Jeddah, Riyadh and Dammam.

Since its establishment in 1979, the firm has progressively developed into one of the leading firms of Public accountants and consultants in Saudi Arabia. The firm has concentrated its efforts on maintaining high standard of professional competence and service, and has succeeded in attracting major companies as its clients.

Our reputation is principally founded on providing specialist services in the fields of business planning and restructuring, feasibility studies, registration matters, acquisitions, mergers, liquidations, Information and Communications Technology (ICT) and Advisory Services.

Our firm is one of the leading professional services organization with an impressive heritage and a fresh approach that enables us to help our clients build value, manage risk and improve performance.

At BDO Dr. Mohamed Al-Amri & Co., we are all about service. We strive to develop long-term relationships with our clients, approaching each engagement with a focus on bringing value. Our senior professionals are actively involved in each engagement from inception to conclusion, and are sensitive to issues of discretion and confidentiality. In addition, we communicate regularly with our clients about the scope of each engagement and openly discuss fees to avoid surprises.



An aerial night photograph of a city, likely Riyadh, Saudi Arabia. In the foreground, a multi-lane highway interchange is visible with light trails from moving vehicles. Below the highway, a landscaped area with several palm trees and low-lying vegetation is illuminated by warm lights. The middle ground shows a dense urban area with various buildings, some with lit-up facades. In the background, the city skyline is visible under a dark, cloudy night sky, with the Kingdom Tower (Abraj Al-Basmali) standing out on the right side.

DETAILED APPROACH AND METHODOLOGY



الدكتور محمد العمري وشركاه
Dr. Mohamed Al-Amri & Co.

The Company objectives and BDO capabilities



The Company Objectives

- ▶ External audits and reviews carried out to high professional standards.
- ▶ Good professional co-operation between auditors, management and those charged with governance.
- ▶ Financial statements which stand up to scrutiny by the shareholders and regulators.
- ▶ Independent and objective feedback on internal controls covered with the external audit scope.



BDO's Value-Added Services

- ▶ Our team is very experienced in such audits. We audit and have audited a number of large entities in Saudi Arabia.
- ▶ Our external audits are regularly inspected by BDO International and Saudi regulators to ensure standards are appropriate.
- ▶ We will provide regular feedback on audit/reviews and control issues during the audit/reviews, and formal reporting at the conclusion of our work.
- ▶ We are experienced at project managing complex audits and interfacing with senior client management to avoid surprises.



Benefit for the Company

- ▶ Professional services delivered accurately and on time.
- ▶ Independent advice on financial statement preparation and associated controls.
- ▶ Early warning of audit/review issues leading to timely resolution.
- ▶ Discussion with Audit Committees on new standards and emerging industry trends.

BDO approach for the Company audit/review

On appointment, our senior team would engage with the Company management to establish expectations and document these in agreed audit protocols. We would regularly meet with you and assess performance against these protocols, thus ensuring we meet your expectations and that no surprises result.

Our audits typically follow this phased approach for each audit/review:



Phase I - Fact Gathering and Analysis

- ▶ Meet with your key personnel to confirm our understanding of the financial statements and agree the information gathering process.
- ▶ Co-ordinate with internal audit.
- ▶ Request financial data or any additional information necessary to understand the Company's accounts, business and regulatory specifics.
- ▶ Performing preliminary analytical review procedures.
- ▶ Assessing the control environment.
- ▶ Gather information about the business processes, the IT environment and the design of the internal control system.
- ▶ Set the materiality limits.



Phase II - Assessment of audit risk

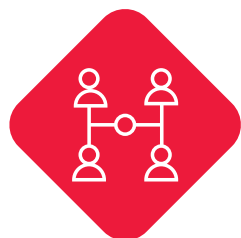
- ▶ Identify risks to the financial statements from the information gathered and materiality set in Phase 1.
- ▶ Consider any industry specific risks.
- ▶ Consider any assumed risks - we always assume revenue recognition (rebuttable) and management override of control as significant risks.
- ▶ Consider going concern risks.



Phase III - Audit planning

- ▶ Establish the audit testing linked to the assessment of risks. Testing is either controls based supplemented by limited substantive tests, or wholly substantive using higher sample sizes
- ▶ Carry out an assessment of IT general controls.
- ▶ Perform data analytics to identify trends and risks
- ▶ Preparation of staff plan, task plan and timeline.
- ▶ Communicate audit plan to management and those charged with governance (usually the Audit Committee).

BDO's approach for the audit



Phase IV - Audit execution

- ▶ Carry out the detailed audit testing, usually divided into interim testing of controls before year end, with final controls testing and substantive testing at final.
- ▶ Where exception are discovered, assess the effect on the nature and timing and extent of planning work.
- ▶ Record adjusted and unadjusted misstatements.
- ▶ Record deficiencies in internal controls.
- ▶ Discuss misstatements and identified internal controls issues with management as they arise.
- ▶ Review financial statements for compliance with IFRS disclosures, arithmetic accuracy, and agreement to underlying books of account.



Phase V - Audit reporting

- ▶ Draft the audit report including key audit matters.
- ▶ Hold close out meeting with management.
- ▶ Attend Audit Committee and discuss financial statement and audit/review report.
- ▶ Brief Audit Committee on control issues.
- ▶ Sign the audit report.
- ▶ Present a formal controls letter to management for comment and issue agreed content to Audit Committee (management letter).
- ▶ Hold audit debrief with management.

Audit Timeframe



Phase	Weeks
Planning & Understanding	3 Weeks
Quarterly reviews & Interim work	7 Weeks
Field Work	7 Weeks
Reporting	2 Weeks



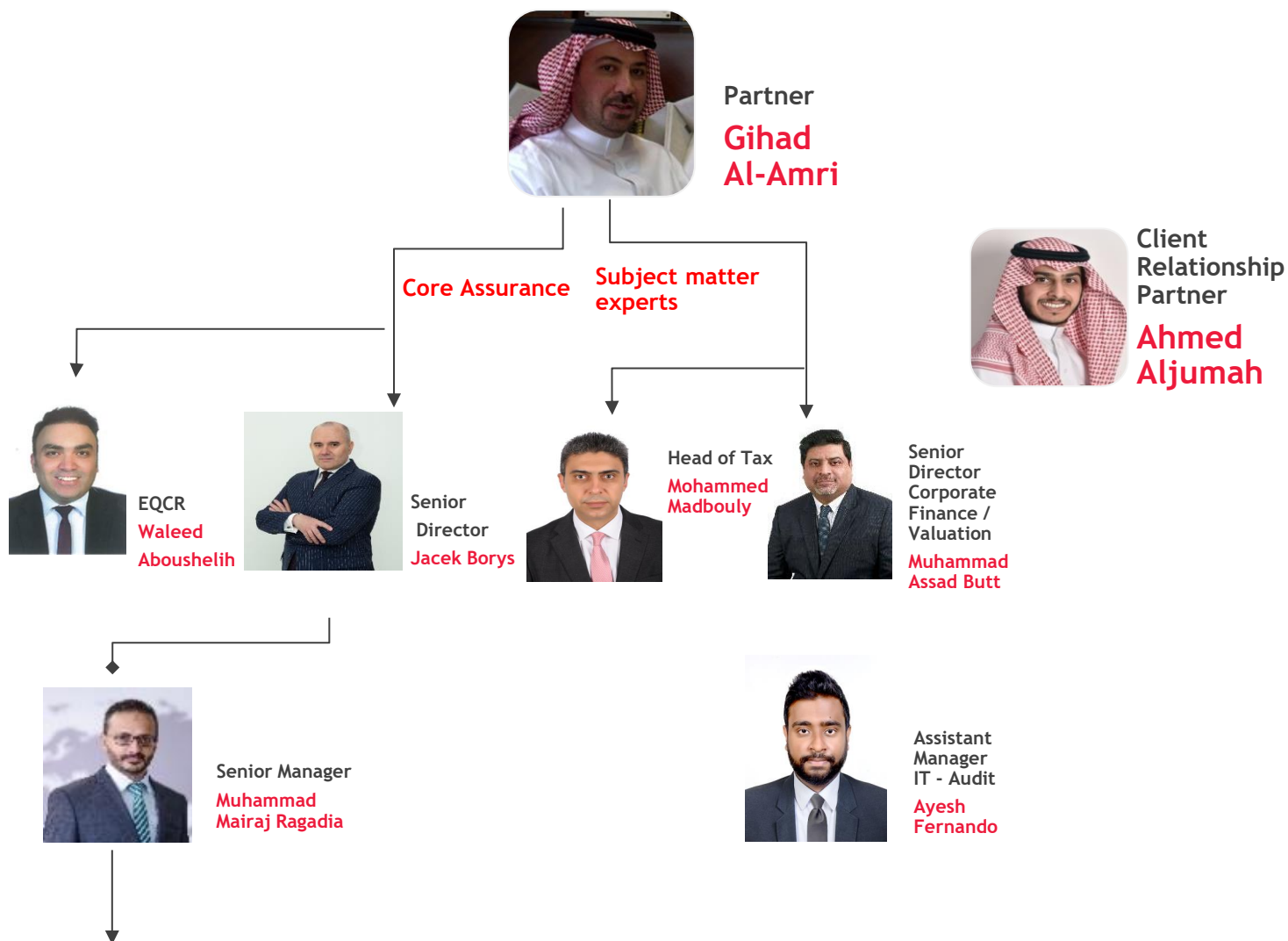
YOUR BDO TEAM



الدكتور محمد العمري وشركاه
Dr. Mohamed Al-Amri & Co.

An experienced team for challenging times

To better serve the Company, we have developed our team structure from our professionals most experienced in the public sector in the kingdom of Saudi Arabia



Team of experienced assistant managers, seniors and staff

BDO leaders serving The Company



Gihad Al-Amri

Managing Partner

Telephone : +966 11 278 0608
 Fax : +966 112782883
 Mobile: +966 505270946
 Email: g.alamri@bdoalamri.com

EXPERIENCE

Gihad Al-Amri regularly delivers consulting and advisory services to his Saudi clients. These include the successful delivery of IFRS conversion services to local clients.

He has extensive experience in the fields of audit, taxation, litigation, business valuation, review and implementation of ERP solutions, and management consultancy services. He is also involved in providing training courses to clients in the fields of financial accounting standards, IT audit, and taxation.

The clients served by Gihad include publicly traded and large-scale multinational companies operating in different industries such as banking, telecoms, utilities, petrochemical, manufacturing, construction, trading, and agricultural.

Gihad has been actively contributing to the profession through his involvement in various professional activities. He is a Board Member of the Saudi Organization for Certified Public Accountants (SOCPA), Chairman of the Accounting Standards Committee and a member of the Quality Review team. Gihad is also the Middle East Regional Coordinator for BDO.

PROFESSIONAL AFFILIATION

Certified Public Accountant (CPA) Saudi & USA

EDUCATION

Master of Accounting - The American University, Washington, DC



Ahmed Aljumah

Client Relationship Partner

Telephone : +966 112780608
 Mobile: +966 507900077
 Email: a.aljumah@bdoalamri.com

EXPERIENCE

Ahmad Aljumah joined the firm in 2011 as an associate and progressed this career in the firm to a partner. Prior to that he served for one year as an accountant at SABIC.

During his tenure, he has shown an outstanding performance, knowledge, and skills. Ahmed has been serving both audit and risk advisory clients. He assist the directors and partners in planning engagements, identifying key risks and addressing the responses to those risks.

The clients served by Ahmad include large government clients such as GAZT, GOSI, PPA, RCU and large-scale companies operating in different industries such as oil and gas, transportation, education, medical services, manufacturing, construction, and trading.

Ahmad is a licensed certified public accountant in SA and passed the SOCPA exam in 2014 and he holds a Master in Business Administration from the University of Portland with a concentration in Finance & Strategy. He is also IFRS and Bloomberg Certified

PROFESSIONAL AFFILIATION

Certified Public Accountant SOCPA

EDUCATION

- ▶ Bachelor of Science in Accounting, King Saud University
- ▶ Master of Business Administration, University of Portland, USA

BDO leaders serving The Company



EXPERIENCE

Jacek is an external audit senior director. He is responsible for the statutory audits of a number of listed clients in the Kingdom, together with some high profile privately owned clients.

Clients such as Tasnee, with major national and international operations, require group audit planning and delivery to be integrated with complex consolidations. Jacek is an engagement senior director on Al Moammar Information Systems Company. He was involved in audits of Red Sea Global and other PIF subsidiaries and other high profile clients of BDO.

Before joining BDO Riyadh, Jacek worked with Big 4 firms in Middle East, United States and Europe.

Jacek has 20+ years of external audit experience (IFRS, US GAAP and other local GAAPs) and in addition advisory, due diligence etc.

PROFESSIONAL AFFILIATION

Fellow member of Association of Chartered Certified Accountants (FCCA)

Member of Emirates Accountants and Auditors Association (EAAA)

EDUCATION

Master of Art - Banking and Finance; Wroclaw University of Economics, Poland

Master of Science - Information Technology; Wroclaw University of Science and Technology, Poland



EXPERIENCE

Waleed Hassan leads IFRS technical desk and Arabic audit team at BDO. He has over 20 years experience in audit at one of Big-4 audit firms in Egypt and UK.

Throughout this time, Waleed has led large number of local and multinational audit clients, covering listed and owner-managed businesses. His experience spans in different industries: hospitality, Services and Maintenance Providers, Pharmaceutical, Construction, Real Estate Developers, Steel Manufacturing, Energy & Resources and Retail-Distribution Sector.

Waleed portfolio comprises of significant audit clients in financing and leasing sector where he gained in depth experience in the industry.

Waleed advises clients on IFRS conversion and interpretation issues. Waleed will support the engagement team and ensure the quality of services and meeting deadlines.

PROFESSIONAL AFFILIATION

Certified Public Accountant CPA

EDUCATION

Faculty of Commerce, Major Accounting

BDO leaders serving The Company



MOHAMMED MAIRAJ RAGADIA

Senior Manager- Assurance

Telephone : +966 112780608
Mobile: +966 551127797
Email: m.ragadia@bdoalamri.com

EXPERIENCE

Mohammed Mairaj is Senior Manager in our Riyadh office and has more than 17 years of experience in audit and assurance.

He has worked with Big 4 firms (KPMG and Deloitte) in Saudi Arabia, Oman, Qatar and Pakistan covering a wide and diversified range of industries including, public sector, financial services, banks, manufacturing, construction and retail sector.

Mairaj was also an engagement manager on Al Moammar Information Systems Company audit.

He has a strong knowledge of International Financial Reporting Standards/International Standards on Auditing.

PROFESSIONAL AFFILIATION

- Member of Institute of Chartered Accountants of Pakistan
- Member of Pakistan Institute of Public Finance Accountants

BDO leaders serving The Company



Muhammad Assad Butt

Senior Director - Head of
Corporate Finance

Email: m.butt@bdoalamri.com

EXPERIENCE

Assad is a Senior Director with BDO Saudi Arabia, with over 20 years of professional experience in the industry as well as in providing corporate finance advisory services to clients based in MENA region.

He has previously worked with a regional investment bank where he was involved in private equity transactions. He has done merger transactions, buy out transactions, exits, have managed the portfolio companies and has also served on various management committees. Prior to that Assad has worked with a "Big4" firm in KSA with its transaction advisory services practice.

During his tenure with BDO, Assad has led the following engagements:

Due diligence and business valuation of a leasing company;

Market research for setting up a leasing company;

Pre-IPO financial & tax due diligence, business valuation and preparation of an equity story for one of the largest real estate developer in KSA;

Appraisal of fair value of equity of real estate development company based in Khobar for a potential acquisition/merger transaction; and

Sell side assistance to a real estate development company based in Canada for a mixed-use real estate development project.

PROFESSIONAL AFFILIATION

Member of Institute of Chartered Accountants in England & Wales

Member of Institute of Chartered Accountants of Pakistan



Muhammad Usman Maroof

Manager - IPO & Capital Markets

Email: m.maroof@bdoalamri.com

EXPERIENCE

Usman is a Manager with close to a decade of Transaction Support Services and Corporate Finance Experience at KPMG TH and BDO. He has assisted numerous clients through their IPO and independently led several transaction services engagements.

Before joining BDO, he was extensively involved in consulting power sector entities (including IPPs and Transco's) in relation to their pre feasibilities, submission, and presentations to the power sector regulator, their financial close, and review of the key EPC terms. Usman has also worked on several projects and corporate finance engagements and has a sound knowledge of concession agreements.

Pre-IPO FDD, valuation, preparation of MD&A and the equity story of a Real Estate, Trading companies.

Right issue FDD of Takween along with preparation of the MD&A.

Right Issue FDD of AlSharqiyah Development Company. Pre-IPO FDD of 32 subsidiaries of Acwa Power on a stand-alone basis.

Pre-IPO FDD of AlMoammar Information Services Company.

Buy-side financial advisory services concerning the proposed acquisition of a ground-handling services company operating in KSA and Oman.

Buy-side financial due diligence of a mining support services company engaged in drilling, mining outsourcing, and consultancy services

Buy-side due diligence of a technology sector entity operating out of 7 subsidiaries across multiple countries.

PROFESSIONAL AFFILIATION

Member of the Institute of Chartered Accountants of Pakistan

BDO leaders serving The Company



Muhammad Imran Sial

Senior Manager - Zakat and Tax

Telephone: +966 112780608 (1722)
Mobile: +966 541117616
Email: m.sial@bdoalamri.com



Mohammed Madbouly

Head of Tax

Telephone : +966 112780608
Mobile: +966 541 134103
Email: m.madbouly@bdoalamri.com

EXPERIENCE

Imran Sial is the national BDO Zakat and tax Senior Manager with more than 18 years of extensive experience in the fields of Zakat and taxation.

Imran's client base in Saudi is extensive, and contains many Zakat and tax-mixed listed and financial services companies, including BNP Paribas and Banque Saudi Fransi. As well assessment preparation, filing and appealing, Imran advises clients on tax planning and efficiencies in business structures.

Prior to joining BDO, Imran started his professional carrier in Saudi Arabia (KSA) with KPMG as a Zakat/ tax supervisor and later on joined PricewaterhouseCoopers (PwC) Saudi Arabia as an Assistant Manager Zakat/ tax services .

Imran have provided services to number. publicly trade sector and to large-scale multinational companies operating in different industries such as financial institutions, telecommunication, electricity, manufacturing, petrochemicals, construction, trading, and transportation.

PROFESSIONAL AFFILIATION & EDUCATION

Member of Lahore tax Bar Association - Pakistan.

Bachelor Degree in Commerce - Peshawar University

EXPERIENCE

experience in VAT, GST and Excise Tax. He is head of the VAT practice for BDO in Riyadh with over 25 years experience.

He has audited and advised a wide range of industries including telecommunications, insurance, retail, manufacturing, distribution, constructions, international organization and public sectors.

Mohammed is a tax advisor to the World Health Authority and tax instructor at ZATCA Academy.

Mohammed Joined BDO from the tax authority in Egypt where he was a main member of all committees formed for drafting VAT law and its executive regulations since 2010 .

Since join BDO Mohammed has led projects involving VAT, Excise Tax, and Real Estate Transactions Tax implementation, full compliance services, health checks and support during ZATCA audits. He experienced in dealing with the ZATCA and has negotiated on behalf of clients on a range of issues including penalty assessments and technical rulings.

PROFESSIONAL AFFILIATION

Member of Egyptian society of taxation

EDUCATION

Bachelor Degree in Commerce Cairo university

Mohamed is bi-lingual and a native Arabic speaker

BDO Key Team Members - Profiles



Ayesh Fernando

Assistant Manager - IT Audit

Mobile: +966 551307687
Email: a.fernando@bdoalamri.com

EXPERIENCE

Ayesh is an information technology Audit & security professional with over 10 years of experience working with Information Systems Auditing. He assesses IT risks and controls on numerous clients in Saudi Arabia, and helps run audit software.

Prior to joining BDO KSA, he has worked with other top-tier consulting firms like PwC, BDO Sri Lanka. He has worked under Information Technology Advisory Services dealing with wide range of IT assignment including Audit, Security, disaster recovery, Business continuity, ITIL, COBIT and SOX.

As an IT Audit professional his responsibilities involve assessing IT Governance, testing, reviewing and aligning organization strategic goals and objectives with IT, providing IT consultation to clients, conducting clients internal IT audit risk and control assessments, applications and infrastructure reviews including ERP applications such as SAP, Oracle, Microsoft ERPs, performing information security risk assessments, Implementation and review of Disaster Recovery Plans and Business Recovery Plans.

Ayesh has experience in Petrochemical, Apparel, Manufacturing, Banking, Non-Banking Financial Institutions, Telecommunication, Insurance and Hospitality Industries.

PROFESSIONAL AFFILIATION

Fellow member of Saudi Council of Engineers

EDUCATION

BSc (Hons) in Information Technology - Sri Lanka



ARSALAN HUSSAIN

SENIOR IT AUDITOR

AUDIT AND ASSURANCE

M: +966 549662364

E: H.ARSALAN@BDOALAMRI.COM

EXPERIENCE

Arsalan is an experienced Information System Audit and Security professional with over seven years of expertise in Information Systems Auditing.

Prior joining BDO KSA, he held positions at prominent financial institutions in Pakistan, including United Bank Limited, Meezan Bank Limited, and Faysal Bank Limited, where he was a part of the Internal Audit Department's IT Audit team. His background also includes Information Technology Advisory Services, where he managed a diverse array of IT assignments encompassing audit, security, disaster recovery, and business continuity.

As an Information System Audit professional, his responsibilities encompass assessing IT Governance, offering IT consultation, conducting IT audit of applications and infrastructure, performing information security assessments, and review of Disaster Recovery and Business Continuity Plans.

EDUCATION

MS in Computer Science - Pakistan



FEES



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Dr. Mohamed Al-Amri & Co.

Audit fees

Our fees are based on time and costs. Our total fees reflect the size and complexity of the engagements. We estimate our fees for the audit and reviews of the 2025 financial statements of the Company as below, exclusive of taxes and out-of-pocket expenses. The fees do not include separate audits, if required, of subsidiaries etc.

Particulars	FEE (SAR)
Audit of the consolidated financial statements of the Company for the for the year ending 31 December 2025	1,200,000
Reviews of the Company's interim condensed consolidated financial statements for periods ending ending 30 June 2025, 30 September 2025 and 31 March 2026 (SR 180,000 for each quarter)	540,000
Audit of the consolidated financial statements of the Company for the for the six month period ending 30 June 2025 (if required) (Optional)	450,000
Total	2,190,000

Fees are invoiced 50% on the commencement of the audit engagement, 40% on completion of final audit and 10% on delivery of the final draft audit report for management approval. The fees are payable within 7 days from the invoice dates. Our proposal including the fees quoted above will remain valid for at least 60 days from the date of this proposal.

This proposal and the fees quoted are subject to the successful signing of a detailed letter of engagement.



Audit fees


Our fees are based on time and costs. Our total fees reflect the size and complexity of the engagements. We estimate our fees for the audit and reviews of the 2025 financial statements of the Company as below, exclusive of taxes and out-of-pocket expenses. The fees do not include separate audits, if required, of subsidiaries etc.



Responsibilities

Our primary responsibility as your independent external auditor will be the execution of a rigorous, effective, value-added audit. Our philosophy in serving you is to deliver a thorough audit approach with a commitment to mutual communication throughout the entire engagement. We pride ourselves on proactive and responsive client service. Active participation and frequent interaction between the Company's management, our partners, Directors, and our entire team is essential to the success of our audit services.

Communication with management will be continuous throughout the year and take many forms, including face-to-face meetings, phone conversations, and e-mail as desired. Moreover, before each year's audit we will formally meet with management to discuss the objectives and scope of our services, issues and opportunities.





ABOUT BDO

BDO

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Dr. Mohamed Al-Amri & Co.

The BDO network

Where you need us, when you need us

ABOUT BDO INTERNATIONALLY

Accounting and Audit

42%

Tax

23%

Consulting / Advisory

35%



10.2% increase over last year at *constant* exchange rates



166

Countries



1,750+*

offices



115,000+

Total personnel

ABOUT BDO NATIONALLY

Accounting and Audit

65%

Tax

20%

Consulting / Advisory

15%



Strong growth over last year



3

Offices



2

Reporting languages



Approaching

300

Total personnel

*International statistics as of and for the year ended 9-30-17; including exclusive alliances of BDO Member Firms

*National statistics as of and for the year ended 9-30-17.

Helping people thrive every day

A firm built on values



BDO's culture and core values establish a set of standards embodied by our work, our relationships and our professionals, the results of which are reflected in our accomplishments and recognition in the marketplace. With a reputation for quality and foundation built on timeless values, BDO is a sound choice both for clients and for those seeking rewarding professional careers.

WHAT WE ARE PROUD OF

Accomplishments and Recognition

- ▶ 45 years trading in Saudi Arabia in 2025
- ▶ Founded in audit practice, built on specialist services
- ▶ Household name clients in our prestigious client list
- ▶ Strong expertise across multiple lines of business
- ▶ Well qualified highly trained staff
- ▶ Diverse ethnic staff mix
- ▶ Saudization increasing beyond 30%
- ▶ Multiple language capabilities

Our experience with public sector entities



شركة السودة للتطوير
Soudah Development Company



JASARA PROGRAM
MANAGEMENT
COMPANY

التعليم القابضة
تطوير
tatweer
EDUCATION HOLDING

BDO Al-Amri works with public entities across Saudi Arabia.

At BDO we truly understand the issues our clients face and have a complete commitment to delivering exceptional client service

Our audit team includes energetic and experienced professionals with strong backgrounds in the operational aspect of the public regulation in Saudi Arabia.

Throughout the years, we have served and still serving large public entities in Saudi Arabia such as:

- ▶ Red Sea Global
- ▶ AMAALA
- ▶ Soudah Development Company
- ▶ Al Wadi development Company
- ▶ Saudi Technology and Investment Company - (Taqnia)
- ▶ Thiqah Business Services Company
- ▶ Tatweer Holding Company
- ▶ NPCDR/ Tanmiah
- ▶ JASARA
- ▶ National Company for Real Estate Registration Services
- ▶ Dan Company
- ▶ The Saudi Omani Investment Company
- ▶ The Saudi Bahraini Investment Company
- ▶ The Saudi Sudanese Investment Company
- ▶ The Saudi Iraqi Investment Company

BDO clients in the public sector



OUR EXPERIENCE IN THE LISTED ENTITIES



اسمنت ينبع
Yanbu Cement



BDO Al-Amri works with several listed entities in Saudi Arabia.

At BDO we truly understand the issues our clients face and have a complete commitment to delivering exceptional client service

Our audit team includes energetic and experienced professionals with strong backgrounds in the operational aspect of the CMA regulation in Saudi Arabia.

Throughout the years, we have served and still serving large listed entities in Saudi Arabia such as:

- ▶ Yanbu Cement Company
- ▶ Anaam International Holding Group
- ▶ Najran Cement Company
- ▶ National Medical Care Company
- ▶ Shatirah House Restaurant Company
- ▶ SABB Takaful Company
- ▶ Al Moammar Information Systems Company

Our Added Value



الهيئة الملكية لمحافظة العلاء
Royal Commission for AlUla



BDO Al-Amri works with public entities across Saudi Arabia.

At BDO we truly understand the issues our clients face and have a complete commitment to delivering exceptional client service

Our audit team includes energetic and experienced professionals with strong backgrounds in the operational aspect of the public regulation in Saudi Arabia.

Throughout the years, we have served and still serving large public entities in Saudi Arabia such as:

- ▶ GAZT
- ▶ GOSI
- ▶ Public Pension Agency
- ▶ Saudi Customs
- ▶ Royal Commission for Al-Ula
- ▶ Capital Market Authority
- ▶ Real Estate Development Fund
- ▶ Red Sea Development Company
- ▶ Royal Commission for Riyadh City

Some existing and previous clients of BDO in Saudi

Al Moammar Information Systems Company

Alinma Investment Company and Funds
 Falcom Financing Company and Funds
 Al Wasatah Capital and Funds
 MEFIC Capital and Funds
 Rana Investment Company
 Malaz Capital and Funds
 Saudi Finance Company
 Al Amthal Financing Company
 Al Yusr Leasing and Financing Company
 Alraedah Finance Company
 National Medical Care Company
 Saudi Medical Company Group
 Tawuniya
 Al Rajhi Company for Cooperative Insurance
 Allied Cooperative Insurance Company
 SABB Takaful
 Malath Insurance
 Salama Insurance
 ATMC Insurance
 Tharawat Tuwqaiq Financial Company
 Capital Market Authority (CMA)
 Saudi Telecom Co. (STC)
 National Gas and Industrialization Co.
 Taiba Holding Co.
 Arabian Pipes Co.
 Saudi Electricity Co.
 Saudi Chemicals Company
 Al-Bayan Group Holding Co.
 Ceramic Pipe Co.
 MEFIC Capital
 Petro Hunt Middle East Company Limited
 BDP Kanoo Chemical Logistics Co.
 Saudi Steel Pipe Co.
 Saudi Railway Co.
 Industrial and Energy Services Co.
 Pepsico Services LLC
 National Petrochemical Co. (Petrochem)
 Sita Company
 Saudi Ceramic Co.
 Capital Market Authority (CMA)
 Arabian Industrial Fibers Co. (Ibn Rushd)
 Babcock Arabia Co.

Fosam Company Limited
 Umm' Al Qura University
 High Commission for Development of Riyadh
 Saudi Yanbu Petrochemical Co. (Yanpet)
 Hill International Middle East
 Saudi Fransi Bank
 Saudi Petrochemical Co. (Sadaf)
 Camco Saudi Arabian Services Co.
 Al Baha University K.K.
 Savola Co.
 Weatherford Saudi Arabia Co.
 Jenoptic Robot GmbH Co.
 United Sugar Co.
 Noble Drilling Arabia Limited
 Sabic Services
 Arabian Helicopters Co.
 Saudi Cement Co.
 Saudi Carbonate Co.
 National Plastic Co. (Ibn Hayyan)
 Airtec
 Al Gassim Cement Co.
 National Chemicals Company
 Saudi Arabian Amiantit Co.
 Alinma Tokio Marine Company
 Arabian Cement Co.
 Saudi Fisheries Co.
 Bawan Group
 Al Jouf Cement Co.
 Al Jouf Agricultural Development Co.
 Middle East Environment Protection Co.
 Najran Cement Company
 Islamic Development Bank Trust Services Ltd.
 North Star Group
 Cement Product Industry Company
 Saudi Real Estate Co.
 Saudi Industrial Investment Group
 Saudi White Cement Co.
 Eskan For Development & Investment
 Intercontinental Hotel - Jubail
 Ummul Qura Cement Co.
 Alandalus Property Co.
 Al Bilad Hotel
 National Industrial Training Institute

BDO service offerings in the financial services sector

In addition to our audit services, we would be very happy to discuss any of the other services we offer should you have a need:

TAX

- Tax compliance
- Responsible tax structuring
- Indirect tax
- International tax and transfer pricing
- Tax disputes
- Tax risk management and governance.

GLOBAL OUTSOURCING

- Compliance services in 140+ countries
- Fiscal compliance
- Statutory accounts and iXBRL/XBRL
- Reporting
- Back office accounting
- Company secretarial services.

ASSURANCE SERVICES AND ACCOUNTING ADVICE

- Controls assurance
- External audit for regulated and unregulated entities
- Accounting advice.

INTERNAL AUDIT

- Co-sourced Internal Audit services
- Technology assurance
- External Quality Assessments
- Building capability.

FORENSIC AND FINANCIAL INVESTIGATIONS

- Regulatory investigations
- AML and Anti-Bribery & Corruption
- Fraud investigations
- Counter Fraud Services
- Financial investigations
- Commercial dispute resolution
- Expert witness engagements.

BUSINESS RESTRUCTURING

- Independent business reviews
- Accelerated M&A - sell side and buy side
- Restructuring
- Insolvency
- Working Capital Optimisation.



VALUATIONS

- Valuations expertise and damage quantification for dispute and litigation
- Independent business reviews
- Commercial valuations for sell-side, buy-side and fundraising
- 'Fair Value' requirements under articles of association/shareholder agreements
- Tax including enterprise management incentive schemes and capital gains tax
- UK and international financial reporting.

TECHNOLOGY RISK AND IT ADVISORY


- Cyber security
- Network vulnerability assessments and penetration testing
- PCI DSS QSA & ASV compliance
- Service organisation control reports
- Data Mining
- Data Integrity
- Data Cleansing

RISK AND REGULATORY ADVISORY

- Assurance reviews
- Skilled Person reviews
- Compliance monitoring
- Risk and governance frameworks
- Redress and remediation
- Advising on regulatory change
- Rule compliance advice
- Authorization support and variation of permissions.

HUMAN CAPITAL

- Reward advice including share plans and bonus planning
- Employment tax services
- Pensions advisory service
- Expatriate services
- Unregulated, offshore and onshore funds.



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Dr. Mohamed Al-Amri & Co.