



# عرض فني ومالي خدمات المراجعة الخارجية

الشركة الدولية للموارد البشرية

٠٩ ابريل ٢٠٢٦

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# الملخص التنفيذي

شركة الدولية للموارد البشرية المحترمين

المملكة العربية السعودية

الموضوع : عرض مهني لخدمات المراجعة الخارجية عن السنة المنتهية في ٣١ ديسمبر ٢٠٢٦ م

بداية نود أن نشكركم على دعوتكم لنا لتقديم عرضنا المهني الخاص بخدمات المراجعة الخارجية للشركة الدولية للموارد البشرية "الشركة" عن السنة المنتهية في ٣١ ديسمبر ٢٠٢٦ م ، وإنه لمن عظيم الشرف والاعتزاز أن نكون أحد شركاء الشركة المهنيين للعمل على هذا المشروع، إذ نتطلع إلى تعزيز وتقوية هذه الشراكة المهنية التي بلا شك ستؤدي إلى مساعدة الشركة على تحقيق أهدافها طويلة الأجل وتطوير إمكانياتها .

يشمل عرضنا الفني منهجية تدقيق مصممة حسب احتياجاتكم: عمليات المراجعة والتدقيق التي نقوم بها تركز بدقة على عمليات الشركة وكذلك على تحديد الخطورة العالية ، وتتضمن مستوى عالي من التخطيط الاستراتيجي في خدمة العملاء، والمدعومة من قبل متخصصينا ذوي الكفاءة العالية في كل من مجالات تقنية المعلومات وأنظمة الزكاة والضرائب ، كما أن المشاركة والإشراف المستمر التي تتم من قبل الشريك المسؤول عن هذه المهمة ستؤدي حتماً إلى التأكد من أن منهج المراجعة قد صمم خصيصاً ليتناسب مع طبيعة أعمالكم وهيكل الرقابة الخاص بكم.

قمنا من خلال هذا العرض بتزويدكم ببيان لأهم مؤهلاتنا المهنية والذي تتضمن خبراتنا السابقة وبعض المعلومات التي نأمل أن تعبر عن اهتمامنا البالغ بالتعاون البناء معكم، والكشف عن رغبتنا الأكيدة لإتاحة الفرصة لنا للتأكيد على مساهمتنا في التعاون مع الشركة في إنجاز أعمالها.

وتقبلوا تحياتنا،

عبدالله المسند  
شريك

## الملخص التنفيذي

نحظى في المستشارون المهنيون مزارز بقاعدة معرفية عالمية متنوعة تمكننا من زيادة خبرتنا المحلية، من خلال الشركات الأعضاء في شبكة فورفيز مزارز المتواجدون عالمياً، حيث بإمكاننا خدمة عملائنا العالميين والمحليين، و كذلك توفير أي كوادر متخصصة لدعمنا عند الحاجة في تقديم الخدمات المطلوبة بأفضل جودة.

يحتوي هذا العرض الفني على عرضنا للتدقيق السنوي الخارجي والنصف السنوي للشركة عن السنة المنتهية في ٣١ ديسمبر ٢٠٢٦م.

كما قمنا بتضمين بروتوكول اتصال مفصل للحفاظ على إبقاء لجنة المراجعة و كذلك الإدارة على اطلاع مستمر عن أي أمور قد تؤثر على تنفيذ مهامنا، و كذلك التغلب على أي احتمال للتأخير وإبداء الملاحظات و المرئيات على سير أعمال التدقيق.

# ١ نطاق العمل



## نطاق العمل

فيما يلي أدناه فهمنا لنطاق الأعمال المطلوب:

النطاق	الشركة
<ul style="list-style-type: none"><li>• مراجعة القوائم المالية للشركة للسنة المنتهية في ٣١ ديسمبر ٢٠٢٦ م .</li><li>• فحص القوائم المالية الأولية المختصرة النصف سنوية للفترة المنتهية في ٣٠ يونيو ٢٠٢٦ .</li><li>• مراجعة القوائم المالية الأولية المختصرة للربع الثالث من عام ٢٠٢٦ .</li><li>• مراجعة القوائم المالية الأولية المختصرة للربع الأول من عام ٢٠٢٧ .</li></ul>	للشركة الدولية للموارد البشرية

تقديم خدمات المراجعة والتدقيق والتي تبدأ وتنتهي وفقاً لمتطلباتكم واحتياجاتكم

### منهجيتنا في إجراء عملية التدقيق

يجب أن تذهب عملية التدقيق إلى ما وراء أنظمة الشركة؛ إنها فرصة لاختبار جودة وملاءمة أنظمة الشركة والضوابط والأحكام والتوقعات والأفراد عامة. نتيجة لذلك، يجب أن يكون عملكم أقوى وأكثر قدرة على التعامل مع ما يجابه من المخاطر والتحديات: **عمل يتسم بالقوة لمجابهة التحديات المستقبلية.**

**تعتمد المستشارون المهنيون فورفيز مزارز تنفيذ ما يلي:**

- تخطيط إجراءات التدقيق بناءً على فهم شامل لمخاطر عملكم.
- التواصل مع الإدارة ولجنة المراجعة وتنسيق جدول أعمال المراجعة معهم
- سنتواصل مع فريق الشؤون المالية والإدارة العليا ذي النطاق الأوسع لتنفيذ خدماتنا على أكمل وجه. إن جودة هذا الاتصال مع جميع الأطراف المعنية هي التي تؤدي إلى توثيق رأينا وتوفير عمق وثراء خدماتنا المقدمة إليكم.
- العمل مع الإدارة لحل أية مشاكل محاسبية معقدة في أقرب وقت ممكن خلال إجراءات التدقيق.
- تقديم توصيات عملية للإدارة ولجنة المراجعة حول مجالات تحسين الأعمال والاستفادة من أفضل الممارسات التي تمت ملاحظتها في المنشآت المماثلة.

### نقاط مخاطر التدقيق

تبدأ خطة التدقيق الخاصة بنا بما نعرفه عن نشاطكم واستراتيجيتكم وبيئتك الصناعية، بعدها، يمكننا تحديد وتقييم مخاطر التدقيق الهامة خلال مرحلة مبكرة.

يُحدد الجدول أدناه مخاطر التدقيق الرئيسية في هذه المرحلة المبكرة، والوقت الذي نقترح تخصيصه لكل منها وكيف سنتعامل مع كل منها أثناء إجراءات عملية التدقيق.

أهم مخاطر المراجعة	منهجية المراجعة
المحاسبة عن المعالجات المعقدة	يتم التعامل معها قبل نهاية العام من خلال: <ul style="list-style-type: none"> <li>• المناقشات مع الإدارة لتحديد الترتيبات المعقدة.</li> <li>• مناقشة التدابير المقترحة بالرجوع إلى الشروط التعاقدية والمتطلبات المحاسبية.</li> <li>• الاستنتاجات المتفق عليها مع الإدارة ومناقشتها مع لجنة المراجعة.</li> </ul>
تحقق الإيرادات	مراجعة السياسات المحاسبية للإيرادات وتقييمها بغية الامتثال للمعيار الدولي للتقارير المالية قبل نهاية العام. اختيار الاعتماد على بيئة تقنية المعلومات قبل نهاية العام. الاختبار الموضوعي خلال نهاية العام للتأكد من المخاطر الرئيسية.
الأصول الملموسة وغير الملموسة	مراجعة ما قبل نهاية العام للوقوف على مدى رقابة الإدارة على وجود وصحة وقياس الأصول الملموسة وغير الملموسة. مراجعة ربع سنوية لنظم الإدارة بشأن انخفاض القيمة للأصول. تقديم الاستشارات للإدارة بشأن أي انحرافات عن متطلبات المعايير المحاسبية المعمول بها.



## وصف الخدمات

### • تنفيذ إجراءات المراجعة والتدقيق بكفاءة وفعالية

#### الحكم والتقدير المهني

يجب أن يغطي تدقيقنا لشركتكم القضايا والمخاطر الرئيسية الخاصة بكم، بما في ذلك تلك التي يمكن أن تكون أكثر موضوعية بطبيعتها. نحن نسعى جاهدين لإتاحة فترة زمنية هامة "للممارسات العملية" من قبل كبار أعضاء فريق العمل مما يتيح لنا مزيداً من الوقت لإتاحة التدريب الميداني لأعضاء الفريق المبتدئين. نحن نغرس في مدققينا السمات التي تمكنهم من ممارسة الشك المهني المناسب: العقل المستطلع، والقدرة على التحليل والتقييم المالي والقدرة على حل المشكلات والاستعداد لممارسة التقديرات وإصدار الآراء النهائية.

يدخل شركاؤنا وفريق عملنا الأعلى مرحلة التركيز العليا للحفاظ على جودة حكمنا المهني وسلامة شكوكننا وتعزيزهما خلال عملية التدقيق.

توفر لكم هذه الثقافة التحدي المناسب فيما يتعلق بالسياسات والممارسات المحاسبية والضوابط الداخلية بالإضافة إلى الراحة وعدم الشعور بالقلق تجاه المشكلات والمخاطر الرئيسية.

#### الأهمية النسبية

يُعد تحديد مستوى مناسب للأهمية النسبية جزءاً مهماً من طريقتنا في إجراء التدقيق حيث يساعدنا ذلك في تخطيط تدقيقنا وتحديد نطاق لإجراءات التدقيق حيث يعتبر ذلك أمراً أساسياً لتقييم تأثير أي انحرافات في القوائم المالية المحددة بناءً على رأينا أثناء التدقيق.

#### تدقيق تقنية المعلومات

تم تصميم منهجية تدقيق تقنية المعلومات لدينا لاكتساب الكفاءة من خلال تقليل أحجام العينات والانتقال نحو نهج الاعتماد على الضوابط مع معالجة المخاطر الرئيسية للتدقيق المالي.

تُمكننا المنهجية من إجراء اختبار وفحص مصممين خصيصاً لاحتياجاتكم. سيتألف نهج التدقيق الخاص بنا من مجالات تدقيق تقنية المعلومات التالية:

الضوابط العامة لتقنية المعلومات

■ ضوابط مؤتمتة تعتمد على تقنية المعلومات.

• التقارير التي ينشئها النظام (SGR).

• المعلومات المقدمة من الشركة (IPE).

• اختبار الواجهات

• تم دمج أطلس بالكامل مع دليل الجودة الخاص بفورفيز مزارز و يحتوي البرنامج على ضوابط آلية مدمجة في وظائفه، مثل القبول والإشراف والمراجعة وما إلى ذلك، وبالتالي ضمان إتمام عملية مراجعة متنسقة وعالية الجودة.

• أطلس حل مبتكر، مبني على تقنية سليمة تسهل تكامل التطبيقات مثل تحليل البيانات، بوابة العميل.

• من خلال استخدام أطلس، نحقق المزيد من التكامل التشغيلي - ربط جميع مراجعي فورفيز مزارز على مستوى العالم، مما يؤدي إلى اتساق أكبر في خدمتنا وتعزيز العمل الجماعي.

• يعتمد على الحد الأدنى الافتراضي لتدفق عمل المراجعة والذي يمكن تمديده وفقاً لتعقيدات عملائنا، وبالتالي تعزيز الكفاءات.

• تم تصميم البرنامج بناءً على تفسير مشترك وعملي لمنهجية فورفيز مزارز مع وظائف تتيح تخصيصه وفقاً للمتطلبات المحلية، مما يضمن الجودة والامتثال.

• أطلس هو نظام مراجعة جديد مشترك وقابل للتطوير تقدمه فورفيز مزارز ويمكن الوصول إليه عبر الإنترنت (بما في ذلك وضع عدم الاتصال).

#### استخدام (ATLAS) لدعم إجراءات التدقيق

أطلس هو أداة المراجعة العالمية لأعضاء شبكة فورفيز مزارز والتي تم اعتمادها في جميع الدول الأعضاء في فورفيز مزارز، مما أدى إلى تغيير الطريقة و المنهجية التي ننجز بها عمليات المراجعة. **بإيجاز:**

## وصف الخدمات

- تنفيذ مهام التدقيق لديكم بكفاءة وفاعلية
- المهلة الزمنية المتوقعة لإجراء التدقيق

مرحلة التدقيق	النطاق	الإطار الزمني	التفاعلات الرئيسية مع فرق عملكم والمخرجات
تخطيط ومراجعة التقارير	<ul style="list-style-type: none"> <li>عقد اجتماعات مع كبار التنفيذيين.</li> <li>تقييم تأثير التغييرات الرئيسية خلال العام.</li> <li>مراجعة القوائم المالية ربع السنوية الموجزة</li> </ul>	١٠ أيام في كل فترة من فترات التدقيق الربع سنوية	<ul style="list-style-type: none"> <li>مناقشة خطة التدقيق مع الإدارة وعرضها على لجنة المراجعة.</li> <li>مراجعة القوائم المالية ربع السنوية الموجزة</li> </ul>
نظم الرقابة الداخلية	<ul style="list-style-type: none"> <li>اختيار نظم الرقابة الرئيسية المتعلقة بمخاطر التدقيق ومراجعة تصميمها وفعاليتها في جميع الكيانات المادية واختيار الكيانات غير المادية.</li> <li>توحيد النتائج بشأن نظم الرقابة الداخلية وقضايا التدقيق الجوهرية.</li> <li>تحديد أي تغييرات ضرورية لخطة التدقيق.</li> </ul>	١٠ أيام	<ul style="list-style-type: none"> <li>إعداد تقرير عن نظم الرقابة الداخلية وأي تقديرات أو معالجات محاسبية جوهرية في نهاية العام تمت مناقشتها مع الإدارة وعرضها على لجنة المراجعة.</li> </ul>
العمل الميداني السنوي	<ul style="list-style-type: none"> <li>التثبت من عدالة القيم المسجلة لكل من الموجودات والمطلوبات وفقاً للمعايير المهنية.</li> <li>إجراء الاختبارات على عينة مختارة من العمليات المالية للشركة .</li> <li>الاتصال بمدني ودائني الشركة أو غيرهم بغرض تأكيد الأرصدة أو غير ذلك من الأغراض .</li> <li>المراقبة والإشراف على عمليات الجرد الفعلي بما في ذلك ما يتم منها في المركز الرئيسي للشركة وفروعها.</li> <li>التركيز على الأرصدة المتراكمة الدائنة والمدينة والتحقق من أسباب تراكمها والملاحظات والمرئيات والتوصيات حولها.</li> <li>الالتزام بمعايير المراجعة المعتمدة في المملكة بغرض التحقق من أن القوائم المالية ككل تظهر بعدل الشركة المالي للشركة ونتائج أعمالها للسنة المنتهية في ذك التاريخ وذلك في ضوء العرض والإفصاح للمعلومات التي تحتوى عليها القوائم المالية وفقاً لمعايير المحاسبة المتعارف عليها والملائمة لنشاط الشركة .</li> <li>إبلاغ المسؤولين بالشركة كتابة بما يتبين من ملاحظات عند القيام بعملية المراجعة .</li> </ul>	٢١ يوماً	<ul style="list-style-type: none"> <li>إعداد تقرير مرحلي أسبوعي مع المدير المالي وبيان أي أمور تدقيق جوهرية قد تثار خلال عملية التدقيق.</li> </ul>
الانتهاء وتقديم التقارير	<ul style="list-style-type: none"> <li>إنهاء التدقيق السنوي</li> </ul>	١٠ أيام	<ul style="list-style-type: none"> <li>مناقشة تقرير عملية التدقيق مع الإدارة.</li> <li>عرض تقرير عملية التدقيق على لجنة المراجعة</li> </ul>
الاعتماد	<ul style="list-style-type: none"> <li>اعتماد القوائم المالية السنوية.</li> </ul>		<ul style="list-style-type: none"> <li>مناقشة تقارير إنجاز المراجعة مع الإدارة.</li> <li>تقديم نظرة عامة شاملة إلى المدير المالي للشركة.</li> </ul>

## وصف الخدمات

### • التواصل مع كافة أصحاب المصلحة لديكم

#### التواصل مع إدارتكم العليا

نحن نعلم أن التواصل الجيد أمر بالغ الأهمية. سنتواصل بانتظام مع فريق عملكم، على جميع المستويات الإدارية المختلفة، طوال العام.

تتطلب المشاركة مع الإدارة العليا التخطيط والهيكلية. نقترح عقد اجتماعات ربع سنوية رسمية مع المدير المالي والإدارة العليا. سيشمل تواصلنا:

- رؤية مشتركة لتقييم المخاطر لبناء نهج تدقيق لدينا يتناول ويتعامل مع التحديات والمخاطر الرئيسية الخاصة بكم،
- تقديم مختصر للمستجدات حول إطار الرقابة الداخلية في الوقت المناسب، و
- وضع خطط عمل مفصلة ومناقشة كيفية تحسين أساليب العمل
- عقد اجتماعات مفصلة نهائية في نهاية كل دورة تدقيق بحيث يمكن مناقشة التحسينات المستقبلية المحتملة.

ومع ذلك، يجب أن يتجاوز التواصل ما بعد الاجتماعات الرسمية. السيد/ عبد الله المسند متاح دائمًا. يمكن الاتصال به في أي وقت وسوف يرد في غضون ٢٤ ساعة. سيتصل بالإدارة الرئيسية بمجرد الحاجة إلى ذلك. كذلك، سيجتمع السيد/ عبد الله المسند مع الإدارة الرئيسية لشركة الدولية للموارد البشرية بانتظام على مدار العام بصفة غير رسمية لتقديم ما يستجد في عملية التدقيق وطلب الآراء عليها.

#### التواصل مع لجنة المراجعة لديكم

خلال رفع التقارير إلى لجنة المراجعة ستتم مراعاة المتطلبات الأوروبية لتحسين إجراءات التدقيق بما يتضمن الاعتبارات التالية:

١. تقديم خطة التدقيق السنوية قبل بدء عملنا: تتضمن هذه الخطة جدولنا الزمني للتواصل مع لجنة المراجعة، ونطاق تدقيقنا ووصفًا لنهجنا في التدقيق.
٢. إعداد تقرير حول القوائم المالية: في تاريخ كل تقرير، سيتم تقديم استنتاجاتنا إلى لجنة المراجعة في خطة تصف الخطوط العريضة للعمل المنجز، مع تسليط الضوء على أية معالجات محاسبية خاصة، وخيارات المحاسبة الرئيسية، والتقديرات التي أجرتها الإدارة ونتائج التدقيق .
٣. إعداد تقرير حول الرقابة الداخلية: سنقوم بإعداد تقرير منفصل عن مراجعتنا للرقابة الداخلية وعن نقاط الضعف المحتملة التي اكتشفناها فرق العمل لدينا.
٤. الحفاظ على الاستقلالية: سنؤكد للجنة المراجعة، كل عام، على استقلاليتنا، خطيًا.
٥. التعامل مع طلبات الخدمات الإضافية التي لا تتعلق بشكل مباشر بالتدقيق: سوف نستشير الإدارة المالية للمجموعة ولجنة المراجعة مقدمًا بشأن أية مهمة محددة غير مرتبطة بتدقيقنا، بشكل مباشر، ونقدم تحليلنا فيما يتعلق بالامتثال لقواعد الاستقلالية.

#### التواصل مع قسم التدقيق الداخلي

ستكتسبون المزيد من القيمة من خلال إجراءات التدقيق التي تتم لديكم إذا كانت أنشطتنا متوافقة مع إجراءات التدقيق الداخلي الخاصة بكم.

سنعمل عن كثب مع فريق التدقيق الداخلي لديكم لفهم خطتهم الاستراتيجية، ومجالات الاهتمام، وإلى أي مدى يمكننا الاستفادة من العمل الذي قاموا به. بموافقة لجنة المراجعة الخاصة بكم، سنشارك نتائجنا المحلية المفصلة مع فريق التدقيق الداخلي لديكم لمساعدتهم على تركيز خططهم على الكيانات ذات المخاطر أو القضايا الأكبر.

٠٢

## ضمان الانتقال السلس



## ضمان الانتقال السلس

### • سنجعل الانتقال فعالاً بدون عقبات أو معوقات قدر الإمكان

#### الانتقال السلس

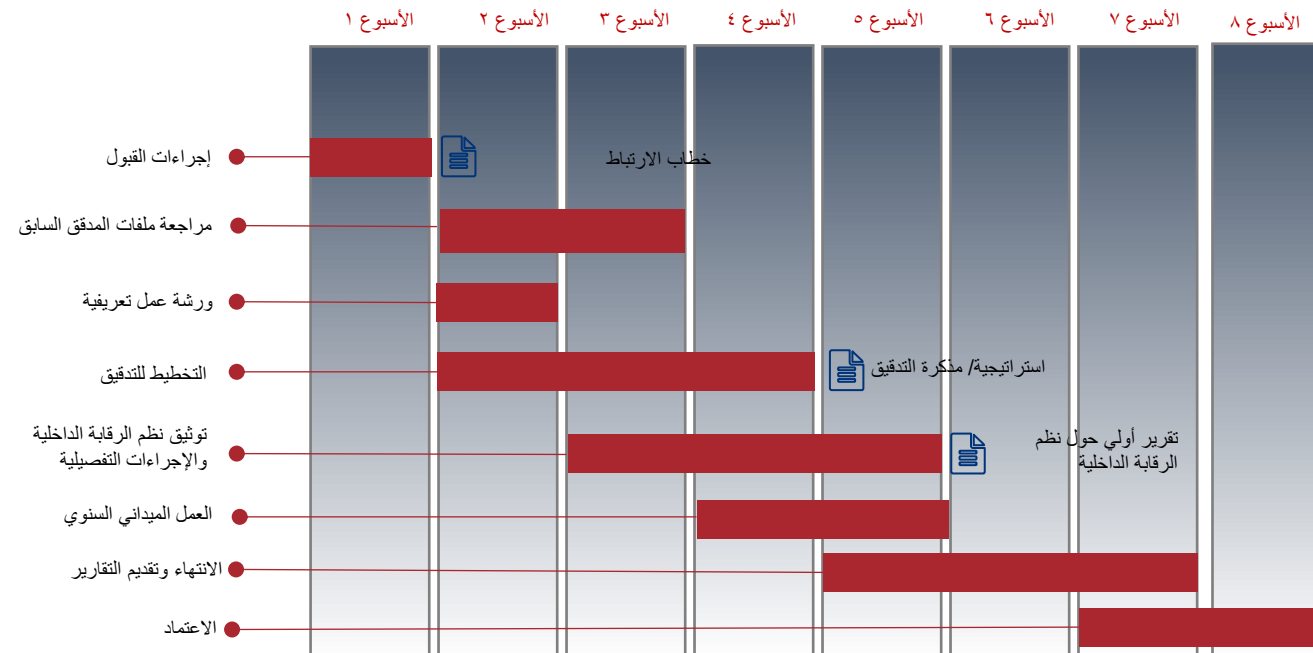
يُعد الانتقال إلى مدقق جديد أمرًا مهمًا ولكن لديك عملاً يجب تنفيذه؛ لذلك نحن نفعل كل ما بوسعنا لجعل عملية الانتقال فعالة وبدون معوقات أو عقبات قدر الإمكان.

#### فيما يلي الخطوات التالية للانتقال السلس:

- الاتصال بمدقق الحسابات السابق كلما أمكن ذلك.
- ترتيب اجتماعات الدخول وجلسات التخطيط مع الإدارة الرئيسية لفهم آخر التطورات في عملكم وأي مشكلات معروفة تتعلق بالموقع، إحاطة فريقنا علمًا للتأكد من فهمهم الكامل لأعمالكم ونطاق المشاركة ونهج التدقيق الخاص بكم.
- إجراء مراجعة أولية: سيقدم فريق عملنا مراجعة أولية للمحاسبة الداخلية ونظم الأعمال لديكم وتقييمها في مقابل سياساتكم ومتطلبات الامتثال الداخلية. سنقوم بتحديد مدة وموعد لهذه المراجعة حتى نتمكن من تقديم ملاحظات أولية إلى الإدارة العليا حول بيئة الرقابة الداخلية وفعالية فريق المحاسبة في كافة الأماكن.

#### خطتنا الانتقالية

توضح خطتنا الانتقالية المقترحة أدناه تاريخ البدء:



٣

فريق عملنا وخبرائنا



## فريق عمل متخصص في المعايير الدولية

يتميز موظفينا المهنيين بمعرفتهم ودراباتهم وخبراتهم المهنية في النواحي المالية والمحاسبية والزكوية والتقارير المالية والأنظمة المتبعة في المملكة العربية السعودية . إن هذه الخبرة ضرورية لمساعدتكم في إيجاد الحلول لأي أمور مالية ومحاسبية قد تواجهونها .

إن خبراتنا الوثيقة في مجال أعمال المراجعة والمحاسبة تساعدنا على تطوير خطط سليمة طويلة الأجل لتحسين نتائج الأعمال وإيجاد السبل الكفيلة لضمان تحقيق أهداف الإدارة .



### ساعات العمل

عدد الساعات	المسمى الوظيفي
٣٧	الشركاء
٥٢	المدراء التنفيذيين
٨٢	مدراء المراجعة
٥٦٠	المراجعين
١٩	الأعمال الإدارية
٧٤٦	الإجمالي



الشريك المسنول عن ضمان الجودة  
سليمان الخراشي

بريد إلكتروني:

[sulaiman.kh@mazars.sa](mailto:sulaiman.kh@mazars.sa)

رقم الهاتف: ٩٢٠٠٢٨٢٢٩

- لدى سليمان الخراشي خبرة أكثر من ٣٥ عاماً في المحاسبة والمراجعة والضرائب والاستشارات مع العديد من الشركات الكبيرة والمساهمة، والشركات المتوسطة والصغيرة الحجم لعملاء عالميين ومحليين في مجالات أنشطة مختلفة ويعملون في المملكة العربية السعودية.
- كما أنه كان الشريك المدير لبرايس واتر هاوس PWC في المملكة العربية السعودية منذ العام ١٩٨٤م حتى ١٩٩٤ م ، وخلال هذه الفترة شارك في مشروع سعودة البنوك السعودية.
- عضو مجلس إدارة الهيئة السعودية للمحاسبين القانونيين سابقاً.
- عضو جمعية المحاسبة السعودية.
- عضو جمعية الضرائب الدولية.
- عضو هيئة المحاسبة والمراجعة لدول مجلس التعاون.
- رئيس لجنة معايير المراجعة في الهيئة السعودية للمحاسبين القانونيين سابقاً.
- نائب رئيس لجنة الترشيحات للجان الهيئة السعودية للمحاسبين القانونيين سابقاً.
- نائب رئيس لجنة العلاقات العامة في الهيئة السعودية للمحاسبين القانونيين سابقاً.

أبرز الشركات التي أشرف على مراجعتها خلال الخمس سنوات الماضية:

شركة دار الأركان للتطوير العقاري
شركة أسمنت الجوف
شركة أسمنت حائل
شركة أسمنت الشمالية
شركة أسمنت المدينة
شركة الجبس الأهلية
شركة تيرك الزراعية
شركة اسمنت نجران
شركة ابو معطي
شركة الصناعات الزجاجية

## فريق عملنا



الشريك المسنول عن العملية  
عبد الله المسند،  
عضو الهيئة السعودية للمحاسبين القانونيين  
بريد إلكتروني:

[abdullah.m@mazars.sa](mailto:abdullah.m@mazars.sa)

رقم الهاتف: ٩٢٠٠٢٨٢٢٩

- محاسب قانوني و عضو أساسي بالهيئة السعودية للمحاسبين القانونيين SOCPA.
- عضو أساسي بالهيئة السعودية للمقيمين المعتمدين (مسار تقييم المنشآت الاقتصادية).
- عضو أساسي حاصل على زمالة هيئة المحاسبة و المراجعة للمؤسسات المالية الإسلامية CIPA في الصيرفة و التمويل الإسلامي .
- أمين معتمد لدى لجنة الإفلاس.
- عضو سابق في لجنة الزكاة و الضريبة بالهيئة السعودية للمحاسبين القانونيين.
- دورات سنوية متعددة في رقابة الجودة و إدارة الاستثمار و الضرائب من شركة فورفيز مزارز العالمية .
- الحضور و المشاركة في مؤتمرات و ندوات متعددة محلية و دولية في مجالات الاستثمار و التمويل و الضرائب و المحاسبة المالية.

يتضمن مجال خبرات العمل خبرة ١٠ أعوام في المراجعة و التدقيق و الضرائب و الاستشارات المالية و الإدارية و دراسات الجدوى و تقييم المنشآت الاقتصادية ، مع العديد من الشركات الكبيرة و المتوسطة و الأعمال صغيرة الحجم لعملاء عالميين ومحليين في مجالات أنشطة مختلفة ، و تقييم نظم الرقابة الداخلية و فحص و تدقيق البيانات المالية للعديد من الوزارات و الشركات المساهمة و ذات المسؤولية المحدودة و الشركات و المؤسسات الكبيرة الأخرى ، و تتضمن خبرات العمل مجالات الصناعات و الأنشطة المختلفة.

أبرز الشركات التي أشرف على مراجعتها خلال الخمس سنوات الماضية:

اسمنت الشمالية
اسمنت نجران
اسمنت المدينة
اسمنت الجوف
الشركة السعودية للفنادق
ميدغلف للتأمين
الدريس للخدمات البترولية
اسمنت حائل
زجاج
شركة الجبس الأهلية



مدير تنفيذي:  
محمد موسى

بريد إلكتروني: [Mohamed.Moussa@mazars.sa](mailto:Mohamed.Moussa@mazars.sa)  
رقم الهاتف: +٩٦٦٥٦٩٨٩٢٨٧٧  
السيرة الذاتية:

المؤهل الأكاديمي وعضوية المؤسسات المهنية:  
▪ محاسب قانوني معتمد، الولايات المتحدة الأمريكية (CPA)

### الخبرة العملية والمهنية:

- يمتلك محمد أكثر من ٢٠ عامًا من الخبرة في مجال التدقيق.
- بدأ مسيرته المهنية مع Deloitte بما يزيد عن ٢٠ عام قبل الانضمام إلى Mazars خلال هذا العام.
- خلال ال ٢٠ سنة الماضية ، قام بتقديم خدمات التدقيق وامسك الدفاتر لعملاء محليين ومتعددي الجنسيات بما في ذلك العديد من البورصات المدرجة والمتداولة في مختلف قطاعات الأعمال.
- لديه خبرة واسعة مع مجموعة متنوعة من الأنشطة بما في ذلك الاستثمارات والتعدين قطاعات المقاولات والعقارات والمرافق والبناء والهندسة والسيارات والمنتجات والخدمات الاستهلاكية والصناعية.
- معرفة محاسبية قوية ، والتدقيق ، وقواعد وأنظمة التأسيس ▪ خبرة ثرية في مختلف بلدان الشرق الأوسط مع مجموعات وأنظمة محاسبية مختلفة (مصر ، المملكة العربية السعودية ) ▪ قام باستخدام معايير محاسبية متنوعة (مثل EAS و IFRS و SOCPA و US GAAP ) ▪ لديه معرفة ممتازة بتقييم المخاطر ، وتقييم الرقابة الداخلية.
- العملاء الرئيسيين:
  - مجموعة بن لادن جروب القابضة - مجموعة هنكل تكنولوجي - مجموعة نيسان للسيارات - مجموعة بريمو ريدي ميكس - مجموعة اوراسكوم للإنشاءات - مجموعه شركات السويس للأسمنت -البورصة المصرية لتداول الأوراق المالية - مجموعه لويس دريفوس العالمية- المجموعة العالمية للأغذية IFCG.



مدير التدقيق :  
أحمد النادى

بريد إلكتروني: [Ahmed.Alnady@mazars.sa](mailto:Ahmed.Alnady@mazars.sa)  
رقم الهاتف: +٩٦٦٥٩٢٩٩١٧١٢  
السيرة الذاتية:

### المؤهل الأكاديمي وعضوية المؤسسات المهنية:

بكالوريوس محاسبة، جامعة عين شمس، مصر  
محاسب قانوني معتمد، مصر.  
محاسب قانوني معتمد في ولاية نيو هامبشر، الولايات المتحدة الأمريكية (CPA)  
دبلومة المعايير الدولية للتقرير المالي Dip. IFRS

### الخبرة العملية والمهنية:

- يمتلك أحمد أكثر من ١٤ عامًا من الخبرة في مجال التدقيق.
- عمل خلال ال ١٤ عاما مع العديد من شركات التدقيق الدولية والمحلية بما في ذلك مكتب HCPA المملكة العربية السعودية و Deloitte مصر قبل الانضمام إلى Mazars.
- خلال ال ١٤ سنة الماضية ، قام بتقديم خدمات التدقيق وامسك الدفاتر لعملاء محليين ومتعددي الجنسيات بما في ذلك العديد من البورصات المدرجة والمتداولة في مختلف قطاعات الأعمال وخاصة في الخدمات المالية وخاصة الخدمات المصرفية.
- لديه خبرة واسعة مع مجموعة متنوعة من الانشطة بما في ذلك المؤسسات المالية والاستثمارات والعقارات والمرافق والبناء والهندسة والمنتجات والخدمات الاستهلاكية والصناعية.
- معرفة محاسبية قوية ، والتدقيق ، وقواعد وأنظمة التأسيس ■ خبرة ثرية في مختلف بلدان الشرق الأوسط مع مجموعات وأنظمة محاسبية مختلفة (مصر ، المملكة العربية السعودية
- قام باستخدام معايير محاسبية متنوعة (مثل EAS و IFRS و SOCPA و US GAAP) لديه معرفة ممتازة بتقييم المخاطر ، وتقييم الرقابة الداخلية .

٤  
لمحة حول شركة المستشارون  
المهنيون-فورفيز مزارز  
السعودية



١٠٠+

البلدان والأقاليم

٥ بليون يورو

الإيرادات المجمعة\*\*

+١٣%

النمو في دخل الرسوم  
السنوية\*\*\*

٤٠,٠٠٠+

المهنيين

٤٠٠+

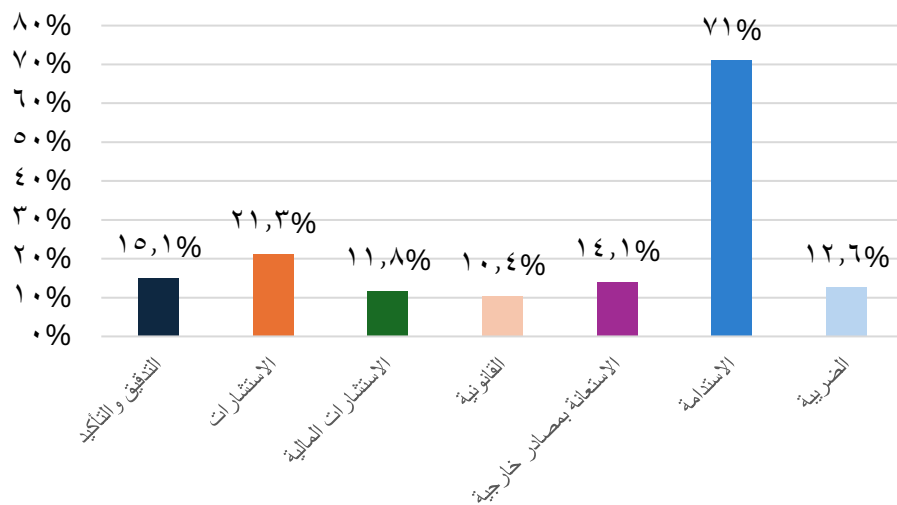
المكاتب

١,٨٠٠+

شركاء في جميع أنحاء  
العالم

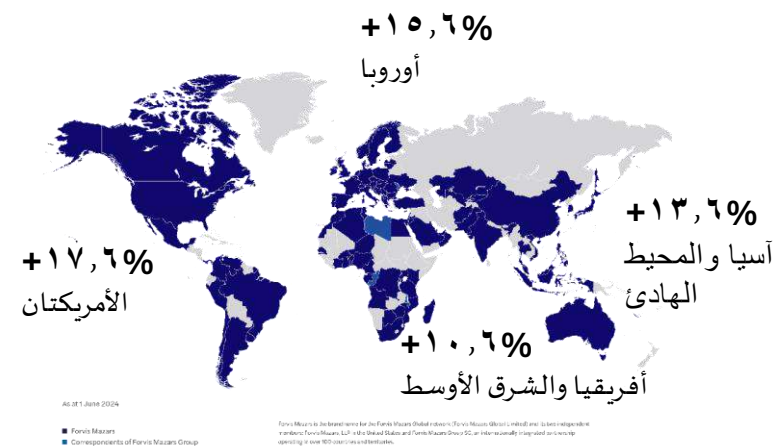
\*الأرقام صالحة لمجموعة فورفيز مزارز اعتباراً من ١ يناير ٢٠٢٤ ما لم ينص على خلاف ذلك.  
\*\*السنة المالية ١ سبتمبر ٢٠٢٢ - ٣١ أغسطس ٢٠٢٣.  
\*\*\*مقابل السنة المالية ٢٠٢٢/٢٠٢١، بما في ذلك تأثير الفوركس.

## عبر جميع خطوط الخدمة ...



معدلات نمو سنوية لكل خط من خطوط خدماتنا  
الإحصائيات المتعلقة بمجموعة فورفيز مزارز ، السنة المالية 2023/2022

## المناطق الجغرافية



معدلات النمو السنوية في المناطق

# شركة المستشارون المهنيون فورفيز مزارز في المملكة العربية السعودية



**شركة المستشارون المهنيون** شركة تضامنية، تأسست بموجب قوانين المملكة العربية السعودية، ومسجلة في الرياض بموجب السجل التجاري رقم ١٠١٠٣٢٧٠٤٤ بتاريخ ١٤٣٣/٣/٨ هـ.

- بدأت شركتنا العمل في المملكة العربية السعودية منذ عام ١٩٨٢م. تضم الشركة حالياً ثلاثة شركاء وما يقارب خمسة مدراء تنفيذيين، بالإضافة إلى مستشارين لخدمات الزكاة والضرائب وخدمات استشارية أخرى تقدمها الشركة.
- يقع المقر الرئيسي للشركة في مدينة الرياض بالإضافة إلى فرع في مدينة جدة، و الدمام
- تقدم الشركة إطار عمل متكامل من الخدمات المهنية، والتي تشمل: المحاسبة، والمراجعة، وخدمات الزكاة والضرائب، والاستشارات الإدارية، فضلاً عن الخدمات المتخصصة الأخرى.
- تتكون الشركة من أربعة أقسام هي: المراجعة، والاستشارات المالية والإدارية، والمحاسبة، والزكاة والضرائب، ويرأس كل منها الشركاء والمدراء التنفيذيين.
- شركة المستشارون المهنيون شركة عضو في مجموعة فورفيز مزارز العالمية. نحن مستقلون في أداء عملياتنا، و كوننا عضو في المجموعة فإننا نستفيد من جميع الأدوات والحلول الفنية، بما في ذلك أدلة و منهجيات التدقيق، والتكنولوجيا، والبحث، والسياسات والإجراءات، وسياسات التوظيف والتدريب و التسويق الخاصة بفورفيز مزارز، والأرشفة السحابية، ونقل الموظفين ومراقبة الجودة، وكافة الأدوات والحلول في منظومتها الكامل.



٥

## الجودة والاستقلالية



## التركيز على الجودة والاستقلالية

### رقابة الجودة:

يتم ضمان جودة أي عملية ارتباط في شركة المستشارون المهنيون على ثلاثة مستويات:

- استخدام منصة التدقيق «أطلس» التي تضمن الجودة حيث توجد جميع عناصر الرقابة ذات الصلة داخل نظام البرنامج.
- يتم تعيين مراجع جودة لجميع عمليات المراجعة ذات الأهمية العالية، مثل الشركات المدرجة و بعض الشركات العالمية، و قد يكون مراجع الجودة مديرًا تنفيذي أو شريك، وليس جزءًا من فريق التدقيق.
- يتم ضمان الجودة الشاملة لأعمال التدقيق من خلال الامتثال لدليل ضمان الجودة QAM ، و يتم التحقق من هذا الامتثال سنويًا من خلال التقييم الذاتي وكل ثلاث سنوات من قبل فريق رقابة الجودة بالشبكة، كما يتولى أحد الشركاء أو المدراء التنفيذيين مهمة فحص الجودة الداخلي السنوي، والإبلاغ عن الامتثال لدليل ضمان الجودة من خلال Enablon



### أطلس

تساعدنا منصة التدقيق "أطلس" في سعيها لتحقيق الجودة المرجوة على مستوى كل ارتباط، والتي تم إطلاقها بنجاح في أوائل عام ٢٠٢٠.

- أطلس هو أداة المراجعة العالمية لأعضاء شبكة فورفيز مزارز والتي تم اعتمادها في جميع الدول الأعضاء في فورفيز مزارز، مما أدى إلى تغيير الطريقة و المنهجية التي ننجز بها عمليات المراجعة. **بايجاز:**
- أطلس هو نظام مراجعة جديد مشترك وقابل للتطوير تقدمه فورفيز مزارز ويمكن الوصول إليه عبر الإنترنت (بما في ذلك وضع عدم الاتصال).
- تم تصميم البرنامج بناءً على تفسير مشترك وعملي لمنهجية فورفيز مزارز مع وظائف تتيح تخصيصه وفقاً للمتطلبات المحلية، مما يضمن الجودة والامتثال.
- يعتمد على الحد الأدنى الافتراضي لتدفق عمل المراجعة والذي يمكن تمديده وفقاً لتعقيدات عملائنا، وبالتالي تعزيز الكفاءات.
- من خلال استخدام أطلس، نحقق المزيد من التكامل التشغيلي - ربط جميع مراجعي فورفيز مزارز على مستوى العالم، مما يؤدي إلى اتساق أكبر في خدماتنا وتعزيز العمل الجماعي.
- أطلس حل مبتكر، مبني على تقنية سليمة تسهل تكامل التطبيقات مثل تحليل البيانات، بوابة العميل.
- تم دمج أطلس بالكامل مع دليل الجودة الخاص ب فورفيز مزارز و يحتوي البرنامج على ضوابط آلية مدمجة في وظائفه، مثل القبول والإشراف والمراجعة وما إلى ذلك، وبالتالي ضمان إتمام عملية مراجعة متسقة وعالية الجودة.

## التركيز على الجودة والاستقلالية



ضمن التنظيم الداخلي في الشركة ، يوجد لدينا مدير مخاطر مخصص، ومسؤول سياسات سلوك و آداب المهنة وقبول العمليات، ومراجع داخلي لرقابة الجودة لضمان الامتثال لسياسات شركة المستشارون المهنيون جنباً إلى جنب مع سياسات فورفيز مزارز فيما يتعلق بالأخلاقيات والاستقلالية.

يتكون نظامنا الخاص بالاستقلالية من الإجراءات الرئيسية التالية:



تم إعداد سياسات الاستقلالية بما يتوافق مع دليل قواعد و آداب المهنة الصادر عن مجلس المعايير الدولية و الأنظمة السعودية ذات العلاقة بالمهنة، و يتم تنفيذها بفعالية.

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## المراجعة والتدقيق



## ما بعد انتهاء أعمال المراجعة والتدقيق



### الاستدامة

بصفتنا مدققين واستشاريين، نعتبر أن من واجبنا مساعدة عملائنا على أن يصبحوا أكثر استدامة ومسؤولية. تشمل خدمات الاستدامة التي نقدمها: الضمان غير المالي، حماية أمن المعلومات بما يمنحك الراحة والاطمئنان بأن إجراءات الحماية الخاصة بكم مناسبة وفعالة، مكافحة الرشوة ومكافحة الفساد، حيث تم اعتماد فورفيز مزارز رسميًا كجهة اعتماد لبرامج مكافحة الفساد، والأمن الإلكتروني والمسؤولية الاجتماعية للشركات وأخلاقيات تقديم الاستشارات في مجالات الأعمال.



### إدارة المخاطر

نظراً لطبيعة نشاطنا، فإنه من المحتمل أن نتعرض من وقت لآخر لدعاوى قضائية و مطالبات تعويض عن أضرار يُزعم التعرض لها نتيجة لعملنا.

و لمواجهة ذلك، قمنا في المستشارون المهنيون بتعيين أحد الشركاء كمدير للمخاطر. يشارك مدير المخاطر (بالإضافة إلى مهامه الأخرى) في قبول ومراقبة المخاطر لأي ارتباط محتمل (أيما تكون المخاطر عالية بشكل كبير)، وأي مطالبة أو إشعار يتم تلقيه، وتوفير آلية لتلقي الشكاوى عن العمل المنجز، و التأكد من التغطية التأمينية الكافية لمواجهة أي حادث غير مرغوب فيه.



### العلاقة مع المنظمين

تتطلب الخدمات المهنية مثل التدقيق تحديثاً مستمراً للمعرفة. يعد التعلم من البيئة المحيطة أحد المجالات الرئيسية لتحديث المعرفة.

في شركة المستشارون المهنيون، نأخذ في الاعتبار بعمق الملاحظات الموجهة إلينا أو التي يتم نشرها للعموم من قبل المنظمين، و نحاول وضع إجراءات كافية لضمان عدم ظهورها في عملنا مستقبلاً.

تقوم فورفيز مزارز على المستوى العالمي أيضاً بتجميع المستجدات و الملاحظات عالمياً ومشاركتها مع الشركات الأعضاء لضمان مستوى جودة أعلى.

تقوم فورفيز مزارز أيضاً على المستوى العالمي باطلاع المنظمين على التغييرات المقترحة على منهجية التدقيق لدينا، وبالتالي الحصول على ملاحظات المنظمين استباقياً قبل اعتماد أي تغيير.



# ما بعد انتهاء أعمال المراجعة والتدقيق

## إحاطتكم علمًا بكل ما يستجد حول المتطلبات المحلية ذات العلاقة

نتوقعون بلا شك من مدققي حساباتكم أكثر من عملية التدقيق الروتينية للبيانات المالية كأن يقوم المدقق بتقديم المشورة والنصح حول كيفية تحسين الإدارة المالية وتقوية نظام الرقابة وتطوير نظام التكاليف وتعزيز المعلومات الإدارية وإدخال البيانات وكذلك التغييرات المتوقعة في القواعد واللوائح التي تؤثر على مجال عملكم .



### الخدمات الاستشارية

نقدم في شركتنا مجموعة متكاملة من خدمات الاستشارات المالية و الإدارية تشمل على إعداد الأنظمة المالية و دراسات الجدوى و أعمال التخطيط و التحليل المالي ، و التدريب ، و أعمال المراجعة الداخلية ، وغيرها من أعمال الاستشارات الإدارية والتي يتم تصميمها وإعدادها بناء على احتياجات المنشأة.



### التدريب و تطوير المهارات

يضم مكتبنا العديد من المهنيين المتخصصين من الشرق الأوسط ، كما أنه بإمكاننا توفير القدرات البشرية واللغوية بالإضافة إلى المهارات الفنية لأي مهمة تتعلق بمجال التدريب بما في ذلك المحاضرين الذين لديهم القدرة على التحدث بكل من اللغة العربية والإنجليزية ، وتمتد فترة هذه الدورات من يوم واحد إلى أسبوعين لتغطية كافة المعلومات المتعلقة بعمليات المحاسبة والمالية والرقابة الداخلية



### معايير التقرير المالي الدولية

يضم المكتب نخبة من الخبراء المتخصصين في مجال تطبيق المعايير الدولية و التحول إليها.

يقوم المكتب بتقديم خدمات الاستشارات الخاصة بالتحول للمعايير الدولية عن طريق فريق متخصص في هذا المجال ، إلى جانب القيام بتدقيق القوائم المالية طبقاً للمعايير الدولية.

كما يقدم المكتب خدمات الدعم و المساندة فيما يتعلق بتدريب الموظفين و اختيار البرامج و التطبيقات المناسبة للتماشي مع هذه المعايير.



### الزكاة و ضريبة الدخل

تتغير أنظمة الزكاة والضريبة في المملكة باستمرار وتخضع أوجه هذه النظم للعديد من التفسيرات المحتملة من قبل مصلحة الزكاة والدخل وأصحاب الأعمال والخاضعين للضرائب وكذلك الاستشاريين في مجال الضرائب وفي كثير من الحالات فإن الحالات المسبقة لا يمكن التقيد بها . ويتحدد غالباً المبلغ النهائي للزكاة أو الضريبة المستحقة على الطريقة التي يتم بها معالجة بعض الحسابات والتوقيت للذات يتم فيها تقديم المعلومات إلى مصلحة الزكاة والدخل ، وهذه الظروف تجعل إعداد البيانات والمعلومات المتعلقة بالزكاة والضريبة واجب هام من واجبات الإدارة ويمتلك مكتبنا المصادر والمهارات والخبرات اللازمة لتقديم المساعدة الكاملة في إعداد ما هو مطلوب وكذلك المساعدة بصورة نظامية في إيجاد بدائل لتخفيض أعباء الضريبة والزكاة بالطريقة الصحيحة .

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## الأتعاب المهنية



يرغب مكتبنا في بناء علاقة مهنية طويلة المدى مع شركة الدولية للموارد البشرية، واستناداً إلى فهمنا لنشاط الشركة فقد قدرنا أتعابنا على النحو التالي:

الأتعاب	نطاق العمل	العميل
٢٠٠,٠٠٠	• مراجعة القوائم المالية للشركة للسنة المنتهية في ٣١ ديسمبر ٢٠٢٦ م .	شركة الدولية للموارد البشرية
٤٠,٠٠٠	• فحص القوائم المالية الأولية المختصرة النصف سنوية للفترة المنتهية في ٣٠ يونيو ٢٠٢٦ .	
٤٠,٠٠٠	• مراجعة القوائم المالية الأولية المختصرة للربع الثالث من عام ٢٠٢٦ .	
٤٠,٠٠٠	• مراجعة القوائم المالية الأولية المختصرة للربع الأول من عام ٢٠٢٧ .	
٣٢٠,٠٠٠	<b>الإجمالي</b>	
الأتعاب المذكورة أعلاه لا تشمل ضريبة القيمة المضافة		

تسدد على النحو التالي:

٥٠% عند التعميد للقيام بعملية المراجعة.

٥٠% عند الانتهاء من إصدار القوائم المالية النهائية.

ونحن نرغب في التأكيد على أية حال بأن أتعابنا المقترحة لا يمكن أن تعكس بأي حال نقص أو قصور في المستوى الرفيع ونوعية الخدمات المهنية التي نتوقعونها ، وإنما على العكس تماماً فإنها تكشف عن رغبتنا الأكيدة لإتاحة الفرصة لنا للتأكيد على مساهمتنا في التعاون مع شركة الدولية للموارد البشرية في إنجاز أعمالها.

# ٨ التوقيع



وننتهز هذه المناسبة مرة أخرى لنشكركم على إتاحة هذه الفرصة لنا لتقديم خدمات المراجعة الخارجية لشركة الدولية للموارد البشرية، متمنين لكم دوام التوفيق .

نيابة عن شركة المستشارون المهنيون فورفيز مزارز  
عبد الله المسند – ترخيص (٤٥٦)

نوافق على الشروط والأحكام الواردة بهذا العرض.  
نيابة عن شركة الدولية للموارد البشرية :

..... الاسم:

..... الصفة:

..... التوقيع:

..... التاريخ:

شركة المستشارون المهنيون فورفيز مزارز

عبد الله المسند

شريك

[Abdullah.m@mazars.sa](mailto:Abdullah.m@mazars.sa)

رقم الهاتف: ٩٢٠٠٢٨٢٢٩


رقم الفاكس: ٩٢٤ ٩٧٧٤ ١١ ٤٧٧٤ +٩٦٦

عنوان بريدي:

صندوق بريد ٨٣٠٦

الرياض ١١٤٨٢

المملكة العربية السعودية



**Proposal for Assurance Services to  
” International Human Resources Group”**

8 April 2026

Private and Confidential



To the Shareholders  
Riyadh, KSA

Subject: Proposal to Provide Assurance Services to International Human Resources Group “the Group”

Thank you for inviting us to submit a proposal for carrying out an Assurance Services for the Group.

Crowe, ranked as the eighth largest global accounting network, with operations in over 130 countries across more than 800 offices, we have a vast global footprint able to serve our clients’ needs wherever they choose to do business.

This proposal sets out the scope of work, our methodology, timelines and our fee estimates for the assignment. It provides a statement of the experience and capabilities of the members of Crowe that will participate in this assignment. We are confident that our over 25 years history of providing professional services to our clients will result in valuable, cost effective services for your project under consideration.

Please review the terms of our engagement carefully, if these are not consistent with your understanding of our engagement or you would like any further information or clarification about any aspect of our proposal, please do not hesitate to contact the undersigned. We look forward to receiving your approval on our proposal.

I would like to thank you for this opportunity, and we are looking forward to continuing the strong relationship we have with your organization ,and being part of the exciting journey you have embarked on. Please feel free to reach out to us to discuss our proposal or any other matters.

Sincerely yours,



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## Scope of work





## Scope of work

Our audit will be conducted in accordance with International Standards on Auditing endorsed in Kingdom of Saudi Arabia. Those standards require that we plan and execute the audit to obtain reasonable satisfaction about whether the financial statements are free of material errors. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The audit also includes assessing the accounting principles used and significant estimates applied by management, and presentation of the financial statements to satisfy prevailing legal requirements and International Financial Reporting Standard (IFRS) as endorsed in the Kingdom of Saudi Arabia and other standards and pronouncements issued by Saudi Organization for Chartered and Professional Accountants (SOCPA).

As a basis for the preparation of the financial statements, we will study and understand the Company's accounting and internal control system, in order to assess their adequacy for the purpose of determining the nature and procedures. Our audit should not be relied upon to discover all defalcations or other irregularities that may have occurred. However, their discovery, if any exist, may result from the audit tests undertaken and such cases will be reported immediately to management.

In addition, we may filling of the IFRS checklist to avoid any questions from the Regulator related to the disclosures.



## Scope of work

The nature and extent of our procedures will vary according to our assessment of the Company's accounting and internal control system. Our audit procedures may include any aspects related to the Company's operations that we deem appropriate.

Our study of the Company's accounting and internal control systems do not require a detailed valuation or assessment for us to provide an effective and efficient independent opinion of the internal control system. Audit work is not designed to identify all important and significant weaknesses in the Company's systems, in the case of any weaknesses observation, management will be informed.

In addition to that, an examination of the consideration of Fraud during the course of audit of financial statements, will be conducted & reported to the management.



## Scope of work

We will make specific enquiries to management and others on the items included in the financial statements and the effectiveness of the accounting processes. The International Standards on Auditing endorsed in kingdom of Saudi Arabia require written confirmation from management on the information provided to us relating to the audit. Part of our audit requirements, we will request the following confirmations, but not limited to:

1. Direct confirmation with selected third parties of amounts due to or by them and other relevant information.
2. Representations by lawyers or other experts concerning matters on which special expertise is required.
3. Direct confirmations from the banks, selected receivables.

The results of the audit tests, management responses to our inquiries, and affirmations written provided by the department will serve as the evidence and clues that we rely on in the formation of our professional opinion about the financial statements.

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# Methodology



# Summary of the Project Stages

## The first stage: Planning

1. Audit planning meeting (Kick-off meeting)
2. Determine the overall audit strategy
3. Planning the nature, timing and extent of the audit procedures

## The second stage: Field work and issuance of the report

1. Visit the Company's location and execute the audit plan as per the audit strategy agreed with Engagement Executives.
2. File review by the Engagement Manager and Engagement Director.
3. File review by Quality reviewer (EQR) and Engagement Partner (EP).
4. Communicate and discuss the significant issues and matters with Those Charged With Governance and Management.
5. Issuing the final report

## Caseware

We use the secure technological platform to plan and perform the audit and document our findings. The electronic audit file allows us to manage the documentation efficiently, as the appropriate working paper templates are populated automatically with information from planning tool and mapping of the financial statements.

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# Audit Technology Tools

Smart decisions. Lasting value.



# AUDIT TECHNOLOGY TOOLS



CaseWare



We use the secure technological platform to plan and perform the audit ,and document our findings. The electronic audit file allows us to manage the documentation efficiently, as the appropriate working paper templates are populated automatically with information from planning tool and mapping of the financial statements.

## **Our use of technology in the audit process benefits you in the following ways:**

- **Efficiency.** Your audit files are designed with you in mind including planning forms, audit programs and procedures, and other unique aspects of the Bank This promotes efficiency ;and allows for easy documentation, exchange ,and review of information.
- **Communication.** When you have a question, all client information is at our fingertips to access at any time no matter where we are located, even from prior year audits. Questions on working-papers or other issues can be accumulated and sent via e-mail in order to reduce the number of interruptions to your daily routine during audit fieldwork.

Our auditing philosophy, commitment, attitude and technology effectively distinguish us with our clients and in the marketplace.

# AUDIT TECHNOLOGY TOOLS



## IDEA



IDEA is the preferred software tool of audit and financial professionals for data extraction, data analysis, fraud detection and continuous monitoring. IDEA is recognized as the global standard against which other data analysis tools are measured, offering a unique blend of ease-of-use and powerful functionality. IDEA expands the depth and breadth of your analysis, increases your personal productivity and gives you confidence in your findings. With IDEA, organizations can achieve fast payback, reduce risk, assure compliance, minimize loss and enhance profitability. With IDEA you can:

Import data from almost any source;

Analyze data more quickly and efficiently, independently from your IT department, with an intuitive graphical user interface, pull-down menus, toolbars, wizards – such as Import Assistant, and HTML Help commands;

Produce reports with ease using the Report Assistant — design, preview ,and customize other settings specific to reports, such as breaks, titles, and cover pages;

Perform complex calculations using IDEA's Equation Editor;

Compare, join, append ,and connect different files from different data sources;

Extract specific transactions, identify gaps (e.g., cheque number) or duplicates;

Profile data by summarizing, stratifying or aging the files;

Create useful file statistics automatically;

Create statistical samples using five proven sampling methods.



# AUDIT TECHNOLOGY TOOLS

## Inflo: Documents sharing portal

Inflo's comprehensive suite of audit solutions is designed to revolutionize your audit processes, offering unparalleled efficiency, security, and integration.

Inflo is intuitive and well-loved by clients, making it easier to manage outstanding requests across engagements of any size. From day one, Inflo has been a closely engaged partner, fully committed to our success.



### Our use of technology in the audit process benefits you in the following ways:

- **Efficiency & Communication.** Inflo's platform enhances efficiency, providing real-time insights and full visibility into the audit process. It streamlines collaboration, allowing us and clients to track progress seamlessly and communicate effectively with our clients. With clear visibility into what's being worked on, we can stay informed and engaged throughout the audit.

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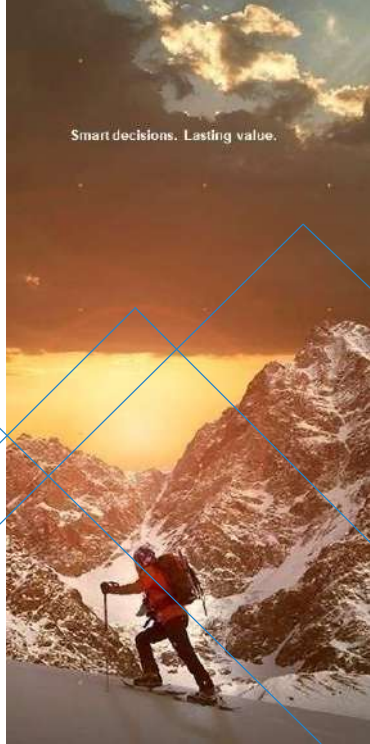
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# Quality Management

Smart decisions. Lasting value.





# QUALITY MANAGEMENT AND AUDIT EXCELLENCE (ISQM 1)

Our firm has implemented a comprehensive **System of Quality Management** in accordance with **ISQM 1**, as adopted in the Kingdom of Saudi Arabia and aligned with **SOCPA requirements**.

Our quality management framework is designed to provide **reasonable assurance** that our audits are performed in compliance with **International Standards on Auditing (ISAs)**, ethical requirements, and applicable laws and regulations in Kingdom of Saudi Arabia, and that audit opinions issued are appropriate in the circumstances.

## Key features of our ISQM 1 framework include:

- **Leadership and Governance:** Strong tone at the top with clear accountability for audit quality.
- **Ethics and Independence:** Robust independence, conflict checking, and ethical compliance procedures.
- **Client Acceptance and Continuance:** Rigorous risk-based acceptance and continuance assessments prior to engagement.
- **Engagement Performance:** Consistent audit execution, supervision, and review in accordance with ISAs.
- **Resources and Competence:** Engagement teams with appropriate experience, supported by ongoing training and technical consultation.
- **Monitoring and Continuous Improvement:** Ongoing monitoring, internal inspections, and timely remediation of identified findings.

## What this means for you:

- **A high-quality, risk-focused audit**
- Strong governance, independence, and professional judgement
- Clear and timely communication of significant audit matters
- Compliance with **SOCPA and international audit standards**

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## Fees

Smart decisions. Lasting value.





<b>International Human Resources Group</b>	<b>SAR</b>
Audit of The Consolidated financial statements for the year ending 31 December 2026	155,000
Review of the Condensed Consolidated Interim Financial Statement for The Periods ending 30 June 2026, 30 September 2026, and 31 March 2027	135,000
<b>Total</b>	<b>290,000</b>



## Fees (Continued)

### **Terms & Conditions**

- The estimated fees are exclusive of VAT and shall be charged separately on billing invoice.
- Offer is valid for 60 days.
- We assumed that there is no significant change in the Group's operation and structure based on the financial statements for the year ended 31 Dec 2025.
- This fees do not include traveling and other expenses and if incurred will be billed to the company.
- The deliverables includes the Arabic assurance reports only.
- Management Letter Points will be communicated within 10 working days post-fieldwork.
- The proposal subject to complete our risk management procedures.

### **Terms of payment**

- Our fees will be paid based on 2 installments (50% & 50%) upon signing the engagement letter and upon issuing the final draft of deliverables. A financial request/proforma invoice will be issued for the payment purposes ,and then our final invoice will be issued.

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## Our Team

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## **Abdullah M. Al-Azem**

**SOCPA, CPA**

Managing Partner

[a.alazem@crowe.sa](mailto:a.alazem@crowe.sa)

### **Experience**

Abdullah worked for more than 15 years for one of the largest professional firms in the field of assurance, business advisory and consulting services whereby he gradually occupied positions up till he reached the Audit Manager position.

During his career path, Abdullah acquired vast and diversified experience in the audit of commercial companies, motor industry, manufacturing, oil and gas, financial institutions and banks, insurance, construction and contracting, hotels and tourism, hospitals, non for profit organizations, utilities and agricultural companies. Additionally, Abdullah handled several market and feasibility studies and companies' valuation and due diligence. Finally, Abdullah participated in consultancy works for companies' restructuring ,and the design ,and development of financial and accounting systems.

### **Professional Summary**

Abdullah obtained the license to practice the Assurance and Auditing Services in Saudi Arabia in 1997, and he is considered one of the premiere Saudi Nationals who were licensed to practice after the formation of the Saudi Organization of Certified Public Accountants (SOCPA).

### **Professional Affiliations**

- Member of the American Institute of Certified Public Accountants (AICPA) and a fellow member of the Illinois Certified Accountants.
- Holder of Saudi fellowship certificate and a previous member of the training and continuous education committee for the Saudi Organization for Certified Public Accountants (SOCPA).
- Abdullah graduated from King Saud University, with a Bachelor in Accounting.

### **Client Focus:**

- Banking and Financial institutions
- Insurance
- Hospitality
- Retail and Trading
- Construction and contracting
- Non-Profit Organizations
- Utilities
- Agriculture
- Manufacturing
- Government



**Musab A. AL Shaikh**  
**SOCPA, CFE**  
Partner - Head of Audit  
m.alshaikh@crowe.sa

### Experience

In CMA, Musab was the Head of Financial Statement Review responsible of issuers compliance with the IFRS and related corporate governance. Additionally, Musab was the Senior advisor of CMA listed companies and investment product deputy who contributed in developing the implementing regulation related to investment products and listed companies including Zakat & Tax law, Bankruptcy law, insurance group law and other capital market implementing regulations. During his career path, Musab acquired vast and diversified experience in audit and laws applicable to government and private sector entities, banking and financial institutions, insurance sector, manufacturing sector, trading sector, construction and contracting sector, motor industry, hotels and tourism sector, nonprofit organizations, utilities and agricultural companies. Musab handled several projects related to companies' inspection and compliance of related regulation and represented CMA in several national and international meeting and committees related to IFRS conversion, IOSCO CI committee and attended attachment program with FINRA, SE Malaysia.

### Professional Summary

Musab joined Crowe as the Head of Business Assurance Department. He worked for more than 5 years for one of the largest professional firms in the field of assurance, business advisory and consulting services and more than 14 years in the Capital Market Authority "CMA" since its establishment.

### Professional Affiliations

- Certificate of Saudi Organization for Certified Public Accountants (SOCPA).
- Certified Fraud Examiner (CFE)
- Previous member of SOCPA Peer Review Committee, National IFRS conversion committee, IOSCO Issuer Accounting, Audit and Disclosure (C1) committee
- Bachelor's in accounting

### Client Focus:

- Banking and Financial institutions
- Insurance
- Hospitality
- Retail and Trading
- Construction and contracting
- Motor Industry
- Non-Profit Organizations
- Utilities
- Agriculture
- Manufacturing
- Government



**Saad Kasmani**  
**FCA, CA**  
Senior Director

### Experience

Saad is a Senior Director at Crowe Saudi Arabia, with over 20 years of experience in the Audit, Assurance, and Advisory professions. This includes 7 years of experience serving Australian clients and 8 years serving Saudi Arabian clients. Saad has a strong track record of delivering tailored services that meet client needs while consistently exceeding expectations.

Currently, Saad leads the Quality Department and serves as an Engagement Quality Reviewer (EQR) Director on numerous audit and assurance engagements at Crowe Saudi Arabia. His extensive local and international experience spans top firms across various countries, including Deloitte Australia, BDO Australia, PKF Australia, and PwC in Saudi Arabia, Bahrain, and Pakistan.

### Professional Summary

With deep expertise across diversified industries and significant experience with multinational clients for over 20 years, Saad is committed to upholding Crowe's dedication to quality and excellence. His focus on enhancing public trust, driving growth, and creating a competitive edge is integral to Crowe's success in the marketplace.

### Professional Affiliations and Qualifications

- ✓ Member of the Chartered Accountants of Australia and New Zealand – CA ANZ
- ✓ Fellow member of the Institute of Chartered Accountants of Pakistan - ICAP
- ✓ Masters in Economics

### Client Focus:

- Retail and Trading
- Manufacturing
- Pharmaceutical
- Oil and gas
- Films
- Insurance
- Hospitality
- Construction and contracting
- Marine and other transportation
- Non Profit Organizations
- Utilities
- Government



## Osama Ibrahim Abo-Taleb

CPA (US) – CA (EGY)  
Director

### Experience

Osama is a qualified public accountant from American Institute of Certified Public Accountants with over 20 years of audit and assurance experience with previous well known big-4 firms (Deloitte and EY) and other international firms across Middle East. He has a strong accounting and auditing background and is currently working as a Director at Crowe. He has also been part of key IFRS implementation across different regions. He is also has participated in various engagements with Audit and Assurance Services in KSA and Egypt and throughout his years of experience.

Osama has managed to audit and Review of Consolidated and Standalone Financial Statements and its Disclosures, execute annual and interim audits and Special purpose assignments, manages the audit engagement by defining the audit strategy, in consultation with engagement partner and professional practice directors and executing it in compliance with our quality policies which is in line with SQM standards.

### Professional Summary

Osama is a director of assurance services and corporate advisory. Osama is ultimately responsible for monitoring the engagements progress and related timeline and deliverables agreed with those charged with governance and management. Also, responsible for client services across KSA and across all service lines.

Osama has experience of managing audit engagements in different sectors such as real estate, construction, media, trading, manufacturing, governmental and non for profit organizations.

### Professional Affiliations

- Certified Public Accountant (CPA)
- Egyptian Chartered Accountant
- BSc in accounting – Cairo university

### Client Focus:

- Real Estate
- Construction and contracting
- Media
- Trading
- Non-for-profit
- Governmental
- Utilities
- Manufacturing



## **Fahad Mustafa** **ICAEW & FCCA** Manager



### **Professional Summary**

With over 12 years of experience in auditing, accounting, financial reporting, and assurance services. Fahad has gained extensive expertise in overseeing and executing complex audit engagements, from designing customized audit strategies to their implementation, ensuring full compliance throughout. His focus is particularly on evaluating audit risks and resolving technical accounting challenges.

In addition to his experience in external audit services, he has also been involved in IFRS conversions and other assurance and related services

His professional background includes experience with PwC and EY within the financial services sector, where he oversaw engagements across banking, insurance, asset management, and other related industries.

### **Experience**

- External Audit.
- IFRS conversion.
- Other Assurance and Related Services.

### **Professional Affiliations and Qualifications:**

- ✓ Bachelor's degree in Accounting.
- ✓ Member of the Institute of Chartered Accountant England & Wales (ICAEW) & Association of Chartered Certified Accountant (ACCA)

### **Client Focus:**

- Banking
- Insurance
- Asset Management
- Investment & real estate funds
- Constructions
- Education.
- Manufacturing,
- Real estate
- Hospitality
- Travel and tourism
- Retail and Trading
- Fintech
- Non Profit Organizations
- Governmental entities



## **Abdul-Aziz Azzam**

### Assistant Manager

#### **Professional Summary**

Abdulaziz joined Crowe Professional Consulting Solutions in 2011 and has built a solid professional career in accounting and auditing. He started his career as an audit associate upon graduating in the same year and progressed steadily to the position of Audit Manager.

Abdulaziz possesses strong technical knowledge in audit and assurance services and has been involved in the audit of companies operating in various sectors. Abdulaziz has hands-on experience in applying International Financial Reporting Standards (IFRS) as well as local SOCPA standards, supporting high-quality audit engagements in Saudi Arabia.

#### **Experience**

- External Audit
- IFRS conversion.
- Other Assurance and Related Services.

#### **Professional Affiliations and Qualifications:**

- ✓ Bachelor's degree in Accounting - Jordan

#### **Client Focus:**

- Retail and Trading
- Manufacturing
- Pharmaceutical
- Hospitality
- Construction and contracting
- Marine and other transportation
- Non Profit Organizations
- Utilities
- Government



## Abdul-Rahman Mohammed CISA, CISM IT Audit Asst. Manager



### Professional Summary

He has around 8 years of exceptional working experience in Australia, Middle East and Pakistan. Building relationships with audit clients to ensure communication and delivery of value-added services.

He is performing IT system reviews, testing of application controls, review of General IT Controls, Entity Level Controls, and identification of internal control weakness. Delivers reports to communicate observations, issues, risks, and recommendations. Also, performed reviews of security standards, policies and procedures in compliance with security and regulatory standards (SAMA, NCA, CRF etc.,). Also, conducted review of clients' business processes related to system(s) to identify IT risks, evaluate controls and implementation of preventive, corrective and detective controls and identifying and communicating value adding recommendations on IT risk management issues and performance improvement opportunities to clients.

### Experience

IT/IS audit expert with experience gained while working for renowned organizations like KPMG, Deloitte, Crowe in KSA and PwC in Australia and USA.

### Professional Affiliations

- Certified Internal Auditor (CIA) of Pakistan
- CA (Finalist)
- Certified Information System Auditor (CISA)
- Certified Information Security Manager (CISM)
- Certified in Risk and Information Systems Control (CRISC)
- Certified ISO/IEC 20000 Lead Implementor

### Client Focus:

- Banking
- Insurance
- Manufacturing
- Engineering and Construction
- Governmental
- Hospitality
- Educational

01

02

03

04

05

06

07

08

## Our Clients

Smart decisions. Lasting value.



# SPECIALIZED INDUSTRY GROUP'S



Our experience and our clients benefit from our deep specialization, leveraging extensive industry experience and insights, including but not limited to the following industries:



Financial Services



Healthcare



Real Estate



Not for Profit (NGO)



Hotels, Travel and Leisure



Hotels, Travel and Leisure



Fintech



Investment & Real Estate Funds



IT & Cloud Computing



Telecommunications



Construction



Manufacturing



Oil & Gas



Governmental Entities



Retail & Trading



Education



# SOME OF CROWE SAUDI ARABIA'S CLIENTS





## SOME OF CROWE SAUDI ARABIA'S CLIENTS(CONTINUED)





## SOME OF CROWE SAUDI ARABIA'S CLIENTS (CONTINUED)



01

02

03

04

05

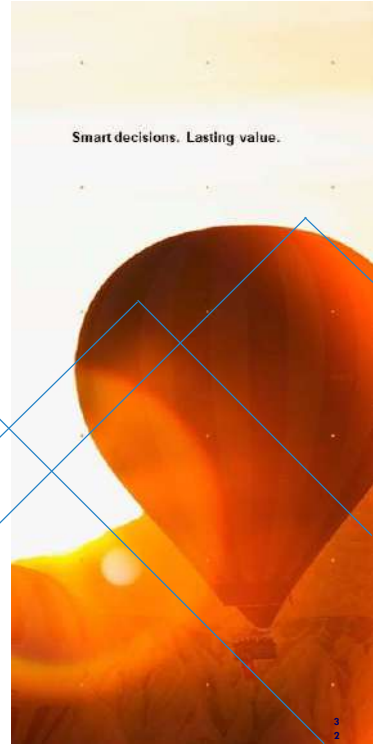
06

07

08

# Appendix

Smart decisions. Lasting value.



# Crowe



## OUR CORE VALUES



### Care

- Integrity
- Mutual respect and trust
- Diversity
- Highly-valued professional, personal and community relationships



### Share

- Teamwork
- Mutual pursuit of opportunities
- Shared commitment and contribution to the vision, strategy and goals of the organization



### Invest

- Continuous learning
- Adaptability
- Specialty innovation
- Client-service capability development
- Unwavering commitment to excellence and consistent high-quality service



### Grow

- Quality growth and financial strength in national and multinational business



# Who we are (Crowe)

Crowe Solutions For Professional Consulting

## Crowe Global



**27,543** Professionals

**5,093** Administrative Staff

**3,904** Partners

**805** Offices (including 3 in KSA)

**130** Countries



Member firm of Crowe Global - ranked among the **top 10 Globally**



The staff strength in KSA is **over 200 employees** across the three (3) offices.



Provide Services related to the following:

- External Audit
- Tax / Zakat / VAT
- Financial Advisory
- Risk Advisory
- IT and Cybersecurity



## Crowe Solutions For Professional Consulting

Crowe Solutions For Professional Consulting is a member firm of Crowe Global, which is ranked among the top 10 global accounting networks around the world providing professional services including auditing, accounting, tax, and consulting.

Crowe Solutions For Professional Consulting consist of a team of committed business professionals with the essential expertise, personal integrity and objectivity needed to render quality service to the clients and the public. We provide this quality service to each client through a responsive and effective personally led relationship. This relationship is based on our understanding and caring for our client's business and his needs.

Our professionals located in our offices in Riyadh, Jeddah and Al Khobar are more than just auditors, consultants or tax/zakat advisors. They are all of these and much more. They are also acknowledged as providers of financial and advisory services in addition to auditing and tax/zakat consultancy, including accounting, management consulting, information systems consulting and other consulting services.



# Areas of Focus



## Cyber security



## Enterprise Management

ERP, Financial Management



## Sustainability

Reporting & Data Collection



## Governance, Risk, & Compliance

Internal Audit, Third-Party Risk



## Business Process Outsourcing

Payroll, Accounting,  
HR, Tax Compliance



# Industries of Focus



**Manufacturing**



**Family Offices**



**Public Sector**  
(Government)



**Financial Services**



# Global Corporate Advisory

As one of the largest professional services organizations in the world, we have member firms with local expertise nearly everywhere you may be considering a transaction.



Foreign GAAP  
Conversions



Tax Consulting



Merger Integration  
Services



Acquisition Strategy



Due Diligence



IT Compatibility  
Reviews



Negotiation  
Strategies



Transaction Support



Deal Structuring



# Global Risk Consulting

We have deep subject-matter expertise to keep clients advised of emerging trends, industry benchmarks, and best practices.

## Global Risk Practice Areas



Risk Management



Internal Audit



Fraud & Ethics



Regulatory Compliance



Security & Privacy



# Global Risk Consulting

We have deep subject-matter expertise to keep clients advised of emerging trends, industry benchmarks, and best practices.

## Global Risk Services



Third-Party Risk Management



Privacy Risk Management



Financial Crime



Digital Security



GRC Software Implementation



Supply Chain Risk



# SPECIALIZED INDUSTRY GROUPS

CLIENTS BENEFIT FROM OUR EXTENSIVE INDUSTRY EXPERIENCE AND INSIGHTS.



Financial Services



Healthcare



Real Estate



Social Purpose  
& Non Profits



Hotels, Travel & Leisure



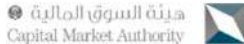
# CROWE SOLUTIONS FOR PROFESSIONAL CONSULTING (CROWE)

**%15** of the companies listed in Tadawul

**15** Insurance Companies



Licenses from the Organization of Certified Public Accountants



Licenses from the Capital Market authority



More than 150 Employees



3 Branch's in Saudi Arabia



3 Partners





# OUR TEAM HOLDS THE





# About Crowe - Network of Offices and Presence

The firm has offices in following of KSA:



• Riyadh



• Jeddah



• Al Khobar

# BY THE NUMBERS

# 2024

# Global Networks



@ 2024 Crowe Solutions For Professional Consulting

## Global Network Rank

1 Deloitte

2 PwC

3 EY

4 KPMG

5

6

7

8

9 **Crowe**

10

Source: IAB World Survey 2024, using 2023 fee data.





# Audit Rankings 2024



## Network Rank

1 PwC

2 EY

3 KPMG

4 Deloitte

5

6

7

8 **Crowe**

9

10



# Advisory Rankings 2024

## Network Rank

1 Deloitte

2 PwC

3 EY

4 KPMG

5

6

7

8

9 **Crowe**

10





# Tax Rankings 2024



## Network Rank

- 1 EY
- 2 PwC
- 3 Deloitte
- 4 KPMG
- 5
- 6
- 7 Crowe**
- 8
- 9
- 10

Source: IAB World Survey 2024, using 2023 fee data.

# GLOBAL ACCOUNT MANAGEMENT

## ONE POINT-OF-CONTACT

**Multinational clients want consistency in cross-border engagements**



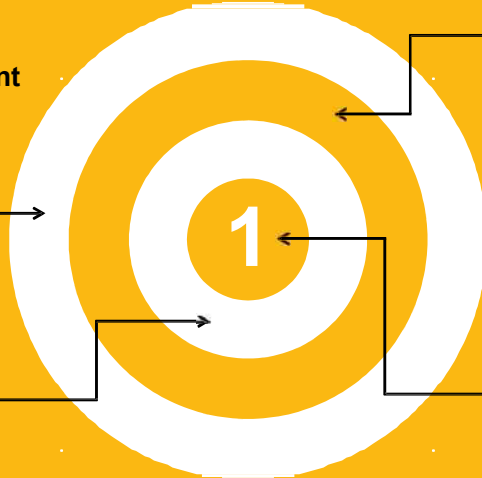
**Support by global and regional specialists with required knowledge**



**Local professionals who perform consistent processes in their home countries**



**We provide a single point-of-contact project leader**





# Confidentiality

# CONFIDENTIALITY



We agree that we will treat as such all confidential proprietary information obtained from the Client, and will not disclose such information to others, except to those (“Crowe Solutions For Professional Consulting”) persons engaged in providing services to the Client, or use such information except in connection with the performance of the services agreed to in this proposal. This undertaking shall not apply to any of the information that we are required by law or by the requirements of any regulators or by specific professional standards to disclose or that is in or hereafter enters the public domain.



# Independence



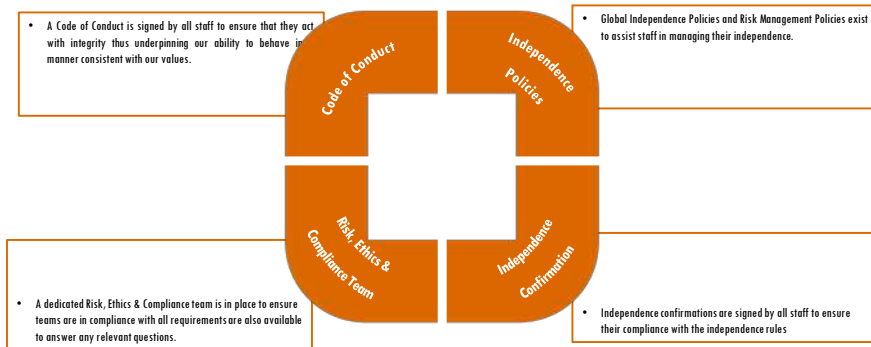
# INDEPENDENCE

We can confirm that we are not conflicted on this engagement and we will ensure independence during period of appointment.

Our dedicated Independence, Ethics & Compliance team works to embed quality and risk management into Crowe's business operations and culture.

Delivering distinctive quality is a central part of what Crowe stands for and a fundamental element of what clients, regulators and other stakeholders expect of a market leader in professional services. As a fast growing firm it is critical that quality and risk be proactively managed, by ensuring that we achieve Operational Excellence in all aspects of Quality, Risk Management, Compliance and Independence.

We will ensure our independence is maintained and conflicts of interest are mitigated through the following:



# Contact Us



## CONTACT US



### Riyadh

Prince Mohammed Bin AbdulAziz  
Street (Tahlia)  
Unit No. 11  
Riyadh 12241, Saudi Arabia  
+966 11 2175000



### Jeddah

Al-Khalidiyyah District Prince Sultan  
Road  
1st Floor - Office: 109  
Jeddah 23326, Saudi Arabia  
+966 12 6928552



### Khobar

Alkhobar Gate - King Fahed Road  
AlShaikh tower - 5th Floor  
Alkhobar 34424, Saudi  
Arabia+966 13 8035666



Conjoint Number: 920001474



This is a proposal document and does not constitute a contract of engagement with Crowe. The information set out in it is an indication of the terms on which we propose to carry out our work for you but the proposal is subject to the terms of any subsequent engagement contract that may be entered in to between us. In the event that our proposal to you is successful, our acceptance of the engagement will be contingent upon the completion of all our internal engagement acceptance procedures.

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# International Human Resources Company

## Annual Audit and Quarterly Review Proposal 2026

April 2026

# Introduction

---

## **International Human Resources Company,**

We are pleased to present our proposal for audit of the financial statements of **International Human Resources Company** for the year ending 31 December 2026 and review of the interim quarterly financial statements for the periods ending 30 June 2026 (Q2), 30 September 2026 (Q3) and 31 March 2027 (Q1).

We appreciate your interest in our professional services and look forward to the opportunity of working with you. Our proposal describes our understanding of your needs and proposes how we can assist you in meeting your requirement.

Alzoman, Alfahad & Alhajjaj professional services is a member of LEA Global, which was founded in 1999 and is the second-largest international alliance in the world.

We feel that our firm is best equipped to respond to all of your service needs. Our strong local presence combined with the international strength of our affiliation of LEA Global will result in prompt effective responses to all of your local needs. We have a proven track record in delivering audits and advisory services to clients ranging from small and family-owned businesses to multi-national companies.

Our mission is to help our clients and excel our people. This mission requires an uncompromising commitment to high professional and technical quality and service excellence. Through the varied disciplines and expertise our firm possesses, both at the local and international levels, we believe that the quality of services we offer will exceed your expectations.

In this proposal, we have described the scope of the work that we propose and our team of professionals. We believe that we are well qualified to serve as the independent auditor of the Company. All the members of our team also share the same commitment of providing outstanding service to you.

Yours sincerely,

**Alzoman, Alfahad & Alhajjaj professional services**

**Zaher Abdullah Alhajjaj**

**Partner**

**License N. (562)**

# Table of contents

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05	Services delivery	29-32
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A blue-tinted photograph of two men in traditional Arab attire (white thobes and ghutras) shaking hands. The image is partially obscured by a large white graphic on the right side of the page.

# 01

Why Alzoman Alfahad and Alhajjaj  
Professional Services (A&Y)

# A&Y and LEA GLOBAL



## About Alzoman, Alfahad and Alhajjaj Professional Services

Alzoman, Alfahad and Alhajjaj professional services (the “Firm”) was established in 2016 in the Kingdom of Saudi Arabia. The Firm has three Saudi partners who are licensed and public accountants, leading our professional services with the assistance of more than hundred professional employees. The Firm is among the 16 audit Firms in Saudi Arabia that are registered with the Capital Market Authority (CMA) and authorized to audit publicly listed companies, entities planning for IPO, CMA regulated Mutual Funds and Investment Companies.

We at Alzoman, Alfahad and Alhajjaj professional services believe in quality and professionalism in providing our services, alongside building a strategic relationship with our clients and partners. This was crowned by the approval of the Board of Directors of the Capital Market Authority in the Kingdom of Saudi Arabia to register our company with the Authority to conduct audit operations for entities subject to the Authority's supervision. This came after an extensive study and in-depth scrutiny of our business model and verification of our quality methodology.

## About LEA International

Alzoman, Alfahad and Alhajjaj professional services is a member of LEA Global, founded in 1999, which is the second largest international association in the world. It has established a high-quality alliance of 226 professional firms around the world, specializing in accounting, auditing, financial services, and professional consulting.



2

Offices in Saudi Arabia



23+

Certified experts locally and globally



90

Specialized consultants



20+

Accounting, financial & administrative services

هيئة السوق المالية  
Capital Market Authority



# A&Y Global Connectivity

## ONE ORGANIZATION – GLOBALLY CONNECTED

LEA network member 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 DELIVERY

Delivery of exceptional client services through our core values:



Punctuality



Professionalism



Credibility



Honesty



Confidentiality



Continuous formation and development of a professional teams



Building close partnerships with our clients



Commitment to comply with the requirements of regulatory authorities

**Delivery of exceptional client services means we deliver beyond client expectation and well before the timelines.**

A blue-tinted photograph of a business meeting. In the foreground, a man with a beard, wearing a white shirt and a patterned tie, is pointing at a document held by another person. A laptop is visible on a desk in the lower right. On the right side of the image, there is a large, white, stylized number '8' graphic that overlaps the blue-tinted area.

# 02

About A&Y

# A&Y's Vision and Message

## Vision:

Alzoman, Alfahad and Alhajjaj professional services to be one of the leading Saudi auditing and accounting firms, the highest quality and professionalism in serving its clients, and a center for training ambitious youth in the field of legal, accounting, auditing and tax services in the Kingdom of Saudi Arabia.

## Message:

Providing our services in the field of internal and external auditing, zakat and tax, forensic accounting, and financial and administrative consulting through a distinguished team that works with high professionalism and performance that meets the aspirations of our clients, keeping in mind the improvement and development of their workflow to serve their commercial interests.

## What we are Proud of

- ▶ Accomplishments and Recognition
- ▶ Founded in audit practice, built on specialist services
- ▶ Strong expertise across multiple lines of business
- ▶ Well qualified highly trained staff
- ▶ Diverse ethnic staff mix
- ▶ Saudization increasing beyond 50%
- ▶ Multiple language capabilities

Vision



Message



# CORE VALUES



Quality

- We Invest
- We Grow



Relationship

- We care
- We share



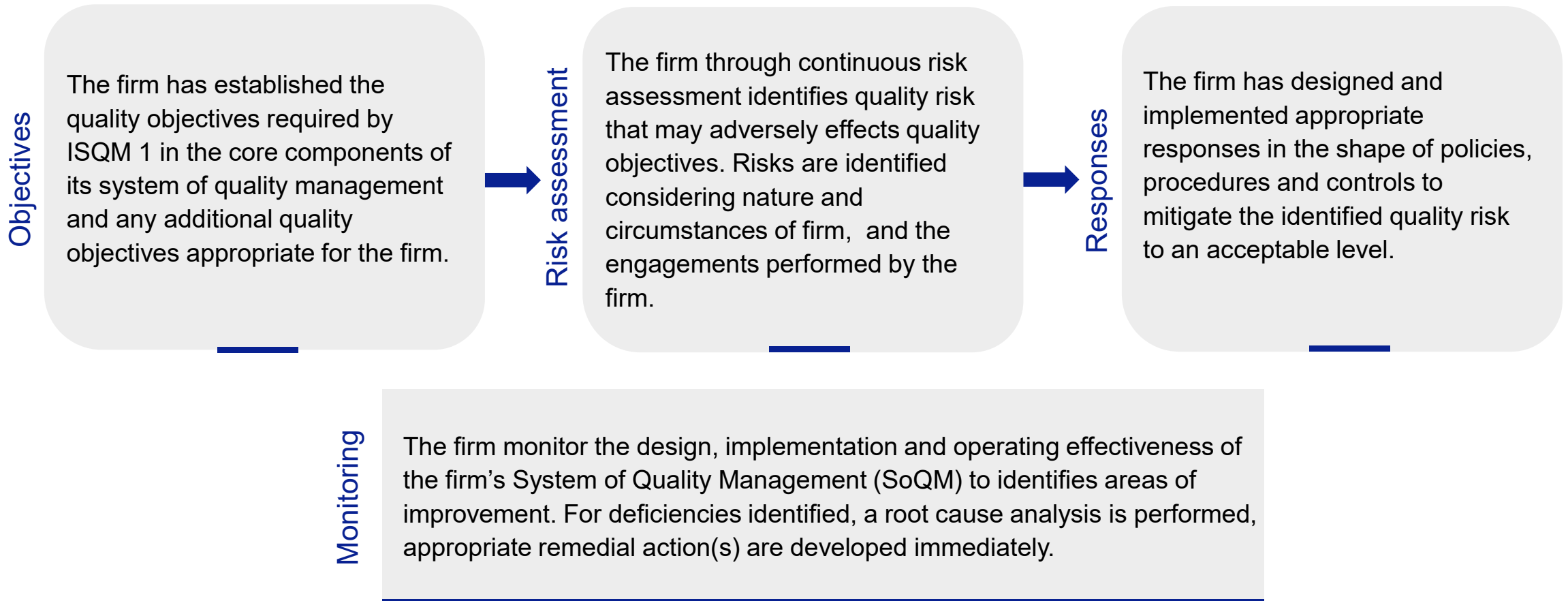
People

- We care
- We share
- We invest
- We grow

# A&Y's System of Quality Management

A snapshot of the Firm's process to achieve its overall quality objectives, is provided in the diagram below.

For detailed information about the System of Quality Management and Firm's conclusion thereon, please refer to the Annual transparency report available on our Website.



# Staff Matrix

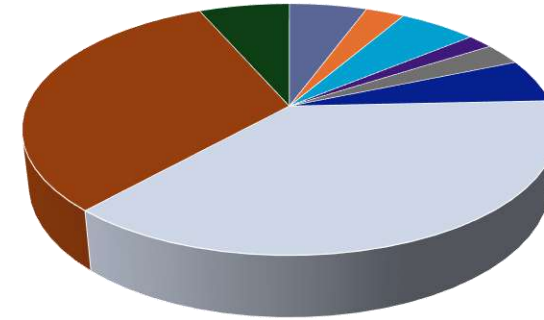
## Total Audit Staff

Position	Number
Partners	6
Senior Director	6
Director	3
Senior Managers	2
Managers	3
Assistant Managers	7
Supervisors	6
Seniors	40
Staff	34

## Level of Saudization

Saudi	Non-Saudi
83	80
51%	49%

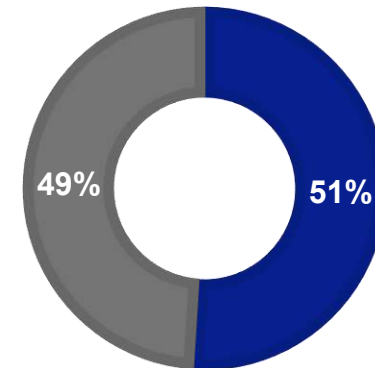
STAFF MATRIX



- Partners
- Senior Managers
- Senior
- Director
- Managers
- Staff
- Senior Director
- Supervisor
- Assistant Managers

LEVEL OF SAUDIZATION

- Saudi
- Non-Saudi



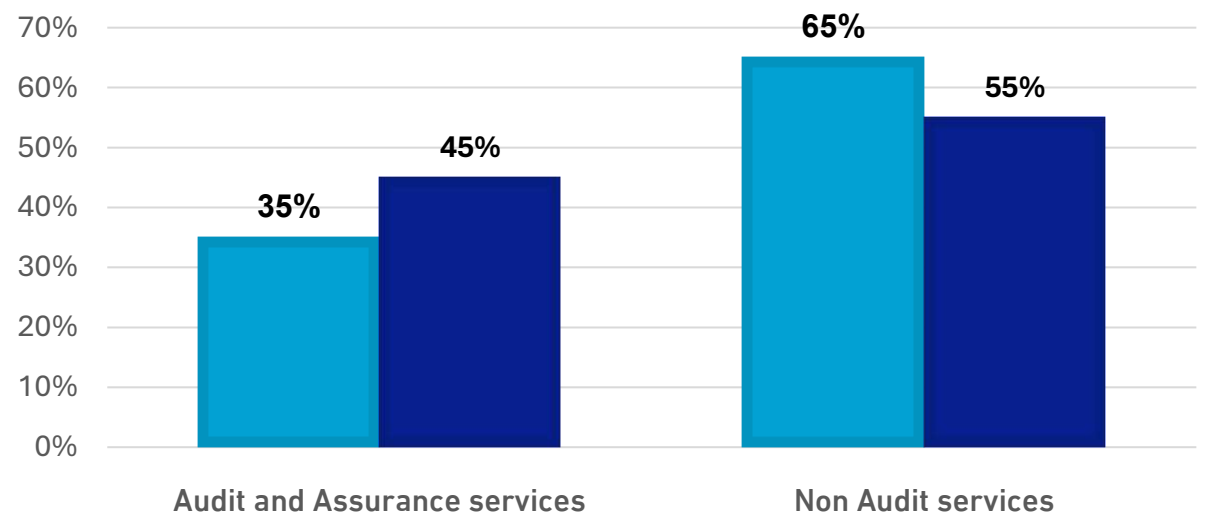
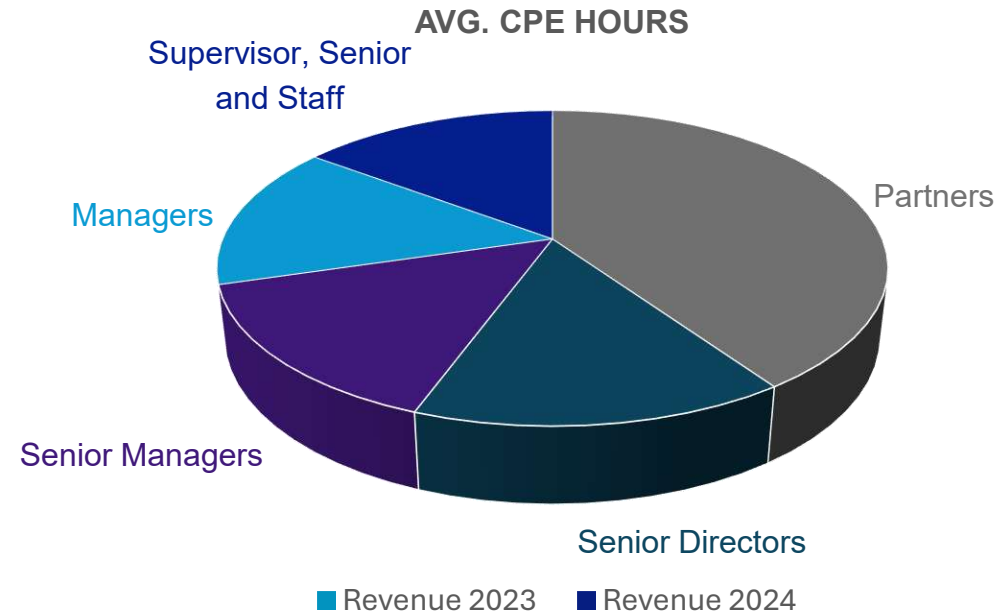
# People Development and Growth

## Mandatory CPE Hours

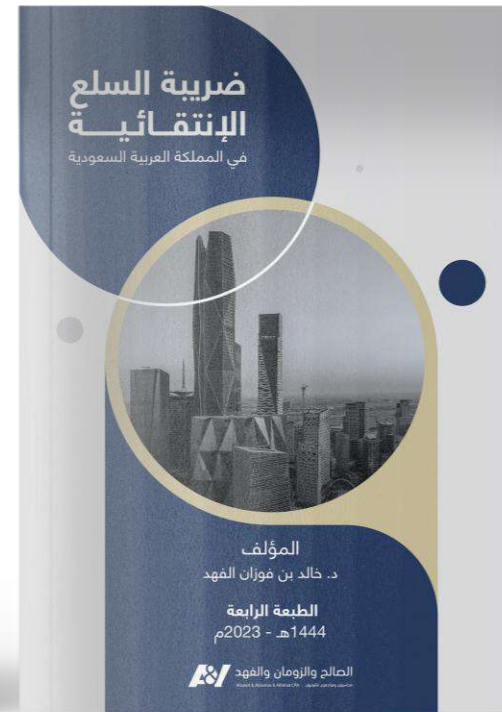
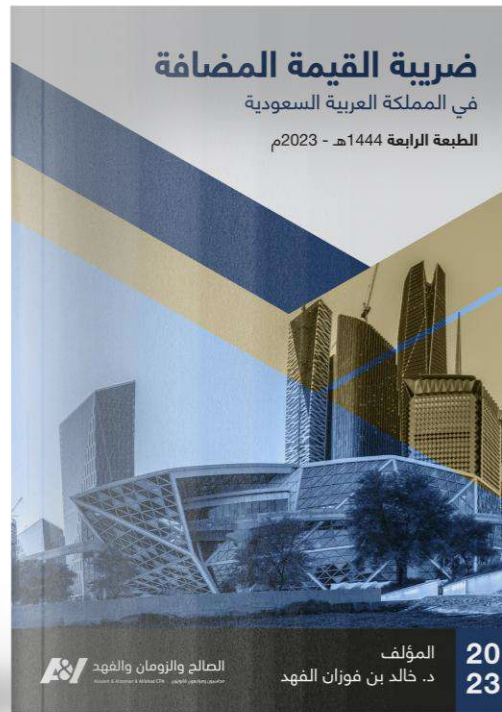
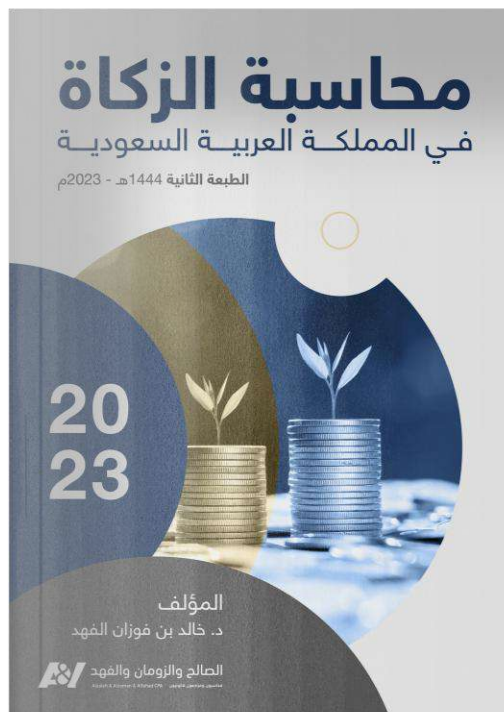
Position	Annual Average Hours	
	Accounting and review standards	Other
Partners	58	71
Senior Director	34	0
Senior Managers	33	4
Managers	33	4
Supervisors, Senior and Staff	33	4

## Business

Department	% of Revenues 2023	% of Revenues 2024
Audit and Assurance	35%	45%
Non-Audit services	65%	55%



## Our Publications



A hand in a dark suit jacket pointing upwards with the index finger. The background is a dark blue circular area containing a network diagram with nodes and lines, and a bar chart at the bottom. The overall image has a professional, business-oriented aesthetic.

# 03

Our Services



# Our Services

---

## 01 | Audit & Assurance

- ▶ Financial Statement Audit
- ▶ Agreed-Upon Procedure (AUP) Engagement
- ▶ IFRS Convergence
- ▶ Cash to Accrual conversion
- ▶ Financial Statements Disclosure assessment services

## 02 | Zakat & Tax

- ▶ Withholding returns
- ▶ Income tax returns
- ▶ VAT refund as real estate developers
- ▶ VAT returns
- ▶ Tax and Zakat inspection
- ▶ Tax and Zakat planning
- ▶ Tax and Zakat objections
- ▶ Tax and Zakat advisory
- ▶ Real estate transfer tax
- ▶ Zakat returns

## 03 | Forensic Accounting & Liquidation

- ▶ Liquidation of companies
- ▶ Licensed Officeholder
- ▶ Forensic accounting of financial disputes
- ▶ Judicial Liquidation
- ▶ Assets inventory & preparing reports by CPA
- ▶ Auditing & drafting contracts from accounting perspective
- ▶ Transition to Accrual basis
- ▶ Inspect items of financial statements

## 04 | Advocacy & Legal Consulting

- ▶ Legal Consultations
- ▶ Drafting Contracts and Agreements
- ▶ Litigation and Representation
- ▶ Arbitration and Alternative Dispute Resolution
- ▶ Company Formation
- ▶ Public Offering and Listing Activities for Joint-Stock Companies
- ▶ Mergers and Acquisitions
- ▶ Governance and Organizational Structure

## 05 | Financial Consulting

- ▶ Financial and strategic planning
- ▶ Financial planning and analysis
- ▶ Project Management Office (PMO)
- ▶ Financial Modelling
- ▶ Feasibility Studies
- ▶ Market Studies

## 06 | Local Content

- ▶ Local Content Baseline certification
- ▶ Local Content Plan preparation
- ▶ Contract-level Local Content certification
- ▶ Local Content Consulting

# Our Clients

## Governmental Entities

Sr.No	Name of Entity	Services	Year
1	The Saudi Authority of Internal Auditors	Annual Audit	2025-2026
2	Prince Sultan Defense Studies & Research Center	Annual Audit	2025-2027
3	National Infrastructure Fund	Annual Audit	2025-2026
4	Education and Training Evaluation Commission	Annual Audit	2025-2027
5	Saudi Irrigation Organization	Annual Audit	2025-2027
6	The General Authority for Awqaf	Annual Audit	2024-2027
7	Ministry of National Guard Development Program	Annual Audit	2023-2024
8	National Institute for Educational Professional Development	Annual Audit	2023-2025
9	Saudi ports authority "MAWANI"	Annual Audit	2023
10	National Water Efficiency and Conservation Center "MAEE"	Annual Audit	2022
11	National Institute for the Empowerment of Persons Development (NIEPD)	Annual Audit	2023
12	Saudi Industrial Development (SIDC)	Annual Audit	2023
13	National Development fund	Annual Audit	2023-2024
14	Saudi Red Center Authority	Tax Services	2021-2023
15	General Organization for Social insurance	Tax Services	2021-2024
16	Saudi Authority for Accredited Valuers	Tax Services	2022
17	Saudi authority for industrial cities and technology zones.	Tax Services	2021-2024

# Our Clients

## CMA Regulated (listed) Entities

### Main Market Listed Companies

Sr.No	Name of Entity	Services	Year
1	Saudi Vitrified Clay Pipe Co.	Audit and Review of financial statements	2024 & 2025
2	Nama Chemical Company	Audit and Review of financial statements	2024 & 2025
3	Jazan Development and Investment Company	Audit and Review of financial statements	2024 & 2025
4	Development Works Food Company	Audit and Review of financial statements	2024 & 2025
5	United Wire Factories Co.	Audit and Review of financial statements/Tax Services	2025
6	Tihama for Advertising, Public Relations and Marketing Company	Audit and Review of financial statements/Tax Services	2025
7	Tabuk Agricultural Development Company	Audit and Review of financial statements	2025
8	Nofoth Food Products Company	Audit and Review of financial statements/Tax Services/Limited Assurance	2025

### Nomu Listed Companies

Sr.No	Name of Entity	Services	Year
1	Meyar Company	Audit and Review of financial statements	2024 & 2025
2	National Environmental Recycling Company (TADWEER)	Audit and Review of financial statements	2024 & 2025
3	Food Gate Trading Company	Audit and Review of financial statements	2024 & 2025
4	Intelligent Oud Company for Trading	Audit and Review of financial statements	2024 & 2025
5	TAQAT Mineral Trading Company	Audit and Review of financial statements	2024 & 2025
6	International Human Resources Company	Audit and Review of financial statements	2024 & 2025
7	Atlas Elevators Company for General Trading and Contracting	Audit and Review of financial statements/Tax Services	2025
8	Riyadh Steel Company	Audit and Review of financial statements/Tax Services/Limited Assurance	2025
9	Molan Steel Company	Audit and Review of financial statements	2025
10	Future Vision Health Training Company	Audit and Review of financial statements/Tax Services	2025
11	Naf Company for Feed for Industry	Audit and Review of financial statements/Tax Services	2025
12	Hawyia Auctions Co.	Audit and Review of financial statements/Tax Services/AUP	2025

## Our Clients

### CMA Regulated Entities

Sr. No	Name of Entity	Services	Year
<b>Funds managed by following fund managers:</b>			
1	anb capital company (more than 20 Funds)	Assurance	2024
2	Nomw capital company (more than 14 Funds)	Assurance	2024
3	Blominvest Saudi arabia company	Assurance	2024
4	Dinar investment company	Assurance	2024
5	Adeem financial company	Assurance	2024
6	Itqan capital company	Assurance	2024
7	Forsah capital	Assurance	2024
8	Faad capital partners company	Assurance	2024
9	Rassanah capital company	Assurance	2024
10	Bait Al Mal Al Khaleeji Company	Assurance	2024
11	Osool and bakheet investment company	Assurance	2024
12	Najm al marzam investment company	Assurance	2025
14	Sukuk Dar Mustaqur for Real Estate	Assurance	2025
15	BWA Investment company	Assurance	2025

### CMA Regulated Entities

Sr. No	Name of Entity	Services	Year
<b>Capital companies:</b>			
1	Estidamah Capital company	Assurance	2024
2	Afaq capital company	Assurance	2024
3	Adeem financial company	Assurance	2024
4	TAM capital company	Assurance	2024
5	Sadeed financial company	Assurance	2024
6	Ajder financial technology company	Assurance	2024

### SAMA Regulated Finance companies

Sr. No	Name of Entity	Services	Year
1	Loan Finance Company	Assurance	2024
2	Madfu Al-arbia BNPL Company	Assurance	2024
3	Saving circles company for Information technology	Assurance	2024

# Our Clients

## PIF subsidiaries

Sr. No	Name of Entity	Services	Year
1	ICDE Investment Company LLC	Annual Audit	2025
2	Numo Seventh International Investments Company	Annual Audit	2025
3	Bridge First Investment Company	Annual Audit	2025
4	Numo Tenth International Investments Company	Annual Audit	2025
5	The Second Multiple Assets Investment Company	Annual Audit	2025
6	BECI First Investment Company LLC	Annual Audit	2025
7	USCI First Investment Company LLC	Annual Audit	2025
8	The Saudi Fifth Technology Investment Company	Annual Audit	2025
9	Saurus ACI Holdings LLC	Annual Audit	2025
10	The Cavalcade Investment Company	Annual Audit	2025
11	SSCI Second Investment Company LLC	Annual Audit	2025
12	SUCI First Investment Company	Annual Audit	2025
13	The Multiple Assets Investment Company	Annual Audit	2025
15	The Saudi Fifth Investment Company	Annual Audit	2025
16	The Saudi Second Investment Company	Annual Audit	2025

Sr. No	Name of Entity	Services	Year
17	The Saudi Third Investment Company	Annual Audit	2025
18	Ayar First Investment Company	Annual Audit	2025
19	JACI First Investment Company	Annual Audit	2025
20	AUDE Investment Company LLC	Annual Audit	2025
21	ARCI Holdings LLC	Annual Audit	2025
22	The Saudi Seventh Investment Company	Annual Audit	2025
23	The road plans Developments Company	Annual Audit	2025
24	SSCI First Investment Company LLC	Annual Audit	2025
25	The Saudi Sixth Investment Company	Annual Audit	2025

# Other Clients



# 04

Leaders Of A&Y



# Managing Partners

Alzoman, Alfahad and Alhajjaj professional services is managed by group of partners with extensive and diverse experience in various sectors. They were carefully selected to achieve integration and synergy to achieve the Firm's main objectives, which are based on the highest levels of quality, best scientific, practical, and global practices.

**Yasser Zoman Alzoman  
Partner**



- Holds the Saudi Origination of Certified Public Accountants (SOCPA), License No. (532)
- Holds a bankruptcy trustee license from the Bankruptcy committee, License No. (141079)
- Holds a Bachelor degree in Accounting from Qassim University and an MBA from Aston University, UK
- Partner and responsible for liquidation operations (rejected and judicial)
- Practical experience more than 10 years, during which he worked as a financial auditor in the Saudi Industrial Development Fund (SIDF) for a period of 7 years, during which he acquired extensive financial and auditing experience and industrial knowledge at the level of the Kingdom, including the petrochemical industry, food industries, building and construction materials industry, financing small and medium enterprises, and other light industries.
- Worked as Chief Financial Officer for several companies in the private sector for 3 years in the real estate sector, construction and iron industry, through which he gained experience in financial management.
- Member of the Board of Directors at Watani Iron Steel Co.
- Member of the Board of Directors at Sure Global Tech Co.

**Dr. Khaled Fauzan Alfahad  
Partner**



- Holds the Saudi Origination of Certified Public Accountants (SOCPA), License No. (792)
- Holds a bankruptcy trustee license from the Bankruptcy committee, License No. (144015)
- PhD in Accounting and MSc in Accounting & Finance from University of Southampton, UK
- Holds CertIPSAS, CAT, VAT Specialist.
- Experience in management, consulting and finding solutions for many companies, agencies, and government and private agencies for more than 10 years. These experiences varied between financial Management and cost accounting, in addition to leading transformation change and commitment projects, especially in the areas of zakat and taxes. He has authored several books and scientific materials in the value-added tax, excise goods tax, and zakat accounting in the Kingdom of Saudi Arabia.
- Worked as a financial manager and consultant in many companies and public and private entities and was appointed by royal order to the membership of committees for the settlement of tax disputes.
- Participated and chaired many councils, committees and teams in the Saudi Authority for Audit and Accounting, such as membership of the Performance Quality Committee and chairmanship of the Examination Committee and the Reporting Committee.
- Worked as General Manager in the Saudi Andersen Company for Zakat and Tax Works.

**Zaher Abdullah Al-Hjjaj  
Partner**



- Holds the Saudi Origination of Certified Public Accountants (SOCPA), License No. (562)
- He is CMA license holder and dealing with Listed clients.
- Zaher Al Hajjaj has more than 10 years of combined experience in consulting & advisory and audit services.
- He has led teams through planning, execution and conclusion stages of varied special nature engagements, statutory audits, internal audit assignments, validation of financial reporting packages and other advisory services for leading clients.
- He has major expertise in Financial sector such as Bank, Insurance Companies Funds and financial institutions.
- He worked as a Signing Partner in PKF AlBassam & Co for 5 years.
- He also manage to review various engagements in wide range of industries including Financial institutions, Healthcare, Education, Hospitality, Entertainment, Contracting, Investment, Manufacturing and Trading.
- Member of the board of directors at View United Real Estate Development Co.

# Leaders



**Senior Director**  
**Housam Halawa**

- Housam Halawa is a Senior Director at A&Y. Prior to joining the Firm, he spent over 29 years at PricewaterhouseCoopers (PWC) Saudi Arabia- Assurance Services.
- He is a US Certified Public Accountant (CPA) and a Certified Internal Auditor (CIA) and holds a Bachelor Degree in Accounting from King Saud University and Masters Degree in Accounting from West Texas A&M University, Texas, USA.
- He has auditing experience in a wide range of sectors including construction, real estate, banking and capital markets, retail and consumer, manufacturing, healthcare, and governmental entities.
- He handled audits of certain key accounts of PWC including IT companies such as DELL and CISCO.
- He was involved in the technical review of variety of financial statements and other deliverables.
- He was a member of the Regulation and Legal Committee and the SOCPA Standards Committee in PWC.

- 1.Aramex Saudi Arabia
- 2.Mitsubishi Corporation
- 3.Al Dara Hospital and Medical Center
- 4.Multi-Brands for Trading Company
- 5.Saudi American Glass Company
- 6.Dallah Healthcare Holding Company
- 7.Public Pension Agency
- 8.Saudi Research and Marketing Group

- 9.Saudi Company for Hardware
- 10.National Shipping Company of Saudi Arabia
- 11.Al Bilad Bank
- 12.Al-Bilad Investment Company and Funds
- 13.Rajhi Mutual Funds
- 14.Kudu for Food and Catering
- 15.Water and Electricity Company



**Senior Director**  
**Wajahat Khan**

- Wajahat Khan is Senior Director at A&Y. Prior to joining the Firm, he was Associate Partner at EY Riyadh, Saudi Arabia during the period 2015-2021
- He is a qualified Chartered Accountant from Toronto, Canada and a CPA from Delaware, USA with Certified Internal Audit (CIA) certification and an MBA degree.
- He has over 25 years of experience in providing audit and related assurance services to a wide range of international clients from North America, Europe, the Middle East and the Kingdom of Saudi Arabia.
- He served as a senior consultant in the internal audit function of CIBC (one of the largest five banks in Canada) at its Toronto head office during 2015.
- He served EY UKI practice as an Audit Director at its Dublin office during the period 2005-2015 and gained valuable auditing experience with a focus on large European clients.
- He served Deloitte in its Cayman Islands practice as an Audit Manager during the period 2002-2005. Audited offshore banks, funds and SPVs.
- He has auditing experience in a wide range of sectors including Private/Investment banking, Wealth & Asset management including listed funds and private equity funds, Heavy construction projects, Airport development and operations, Waste management, Real Estate, Manufacturing, Retail, Trading, Healthcare, Consulting, Technology, Hospitality, Education. Major clients include:

- 1.Kingdom Hospital
- 2.Siemens in KSA
- 3.Hitachi in KSA
- 4.MAN/GLG group of Hedge funds
- 5.Al-Awal Bank KSA funds
- 6.Namou Capital equity funds KSA
- 7.Al-Hokair Group.

- 8.Madinah Airport development project by Al-Rajhi Group
- 9.Riyadh Metro Consortium
- 10.Schneider in KSA
- 11.Saudi Telecom Company
- 12.Al-Rajhi Group

# Leaders



**Senior Director**  
**Tarique Momin**

- Tarique Momin is a Senior Director at A&Y. Prior to joining the Firm in April 2023, he spent over 17 years at Ernst & Young (EY) Saudi Arabia- Assurance Services and 5 years with Deloitte and Touche and other Auditing firms in India.
- He is a member of the Institute of Chartered Accountants of India and holds a Bachelor Degree in Accounting & Auditing from the University of Pune, India.
- At EY Saudi, he was Associate Partner for three years and worked at managerial ranks for over 10 years.
- He was Office Technical Executive at EY Riyadh and was also a Director in Professional Practice Group at EY and was involved on various complex accounting, IFRS and auditing matters for consultations. He occupies a similar role at A&Y.
- He is member of Quality and Risk Management Committee and Technical Committee at the Firm. He is Operations Leader for Assurance practice at the Firm
- He has auditing experience in a wide range of sectors including banking and capital markets, insurance, retail and consumer, manufacturing, power and utility, construction, real estate and healthcare, technology and telecommunications, fintech, finance companies and services firms etc.
- He handled audits of certain key accounts of EY Saudi Arabia and was Engagement Leader on Saudi Arabian Audits of certain EY Global Priority Accounts. Major clients include:

- |                                     |  |
|-------------------------------------|--|
| 1.ACWA Power International          | 8.Sanad for Co operative Insurance             |
| 2.Jubail Water and Electricity Co.  | 9.SAMBA Financial Group                        |
| 3.American Express Saudi Arabia     | 10.Riyad Bank                                  |
| 4.Public Telecom Co. (Bravo)        | 11.HSBC Saudi Arabia Funds                     |
| 5.Fawaz Abdulaziz Al Hokair Group   | 12.Emirates NBD, KSA Branch                    |
| 6.Namou Capital equity funds KSA    | 13.Industrial Commercial Bank of China- Branch |
| 7.AIAhlia Co-operative Insurance Co |  |



**Senior Director**  
**Mahmoud Barakat**

- Mahmoud Barakat is a Senior Director at A&Y. Prior to joining the Firm, he spent over 21 years at KPMG Egypt, KPMG Kuwait, PwC Kuwait and KPMG Lower Gulf (Abu Dhabi office)
- He is a US Certified Public Accountant (CPA) – State of New Hampshire and holds a Bachelor Degree in Accounting.
- AT PwC, he was leading different internal functions including risk and quality champion, people champion and L&D champion. In addition, he was part of Tomorrow’s Audit, Today – Steering Committee which is a Global PwC initiative to ensure communicating audit story as one digital story, delivered with both consistency and passion.
- He Participated in many Global Assurance Quality Program in different countries including Egypt, Oman, Libya and South Africa
- He has auditing experience in a wide range of sectors including financial services, retail, Fertilizing, Governmental entities and Oil and Gas.
- Well versed with managing audit operations, expertise in applying International Financial Reporting Standards (IFRS) and Auditing Standards on statutory audits. He handled audits of certain key accounts in Kuwait, UAE and Egypt.

- |  |   |
|--|---|
| 1- Saudi Clay Pipe Production Company            | 11-BNP Paribas                          |
| 2- International Company for Human Resources     | 12- Nestlé Kuwait                       |
| 3- General Authority for Ports                   | 13- Petrochemical Industries Company    |
| 4- Human Resources Development Fund              | 14- ADNOC International Trading Company |
| 5- Central Bank of Kuwait                        | 15- ADNOC Trading Company               |
| 6- General Organization for Social Insurance     | 16- ADNOC Marine Company                |
| 7- Arab Fund for Economic and Social Development | 17- Al Dhafra Petroleum Company         |
| 8- Kuwait Fund for Arab Economic Development     | 18- Mubadala Petroleum Company          |
| 9- Boubyan Bank                                  | 19- Central Bank of Egypt               |
| 10- Warba Bank                                   | 20- EFG Hermes                          |

# Leaders



**Director**  
**Ahmed Megahed**

- Ahmed Megahed is a Managing Director at Al-Zoman, Al-Fahad & Al-Hajjaj Professional Consulting. Prior to joining the firm, he spent over 10 years as a Senior Manager and Group Head at both KPMG and EY in the Kingdom of Saudi Arabia and the Arab Republic of Egypt.
- Ahmed is a member of the American Institute of Certified Public Accountants (AICPA) in New Hampshire (CPA) and the Egyptian Society of Accountants and Auditors (ESAA). He holds a Bachelor's degree in Accounting from Cairo University (2008) and a Master's degree in Accounting and Auditing from Benha University (2022). Additionally, he holds a diploma in International Financial Reporting Standards (IFRS, Dip).
- He has extensive experience across a wide range of sectors, including construction, telecommunications, banking, real estate funds, retail and consumer goods, manufacturing, and technology. Ahmed possesses distinguished expertise in managing audit operations, along with a strong background in the application of International Financial Reporting Standards (IFRS) and International Standards on Auditing (ISA). He has led audit engagements for numerous companies and government entities in both Saudi Arabia and Egypt. His key client portfolio includes:

- |   |                                       |
|---|---------------------------------------|
| 1. Arabian Cement Company               | 11. Samsung Electronics Company       |
| 2. Al-Maddahia for Investments Group    | 12. Maridive and Oil Services Group   |
| 3. Taiba Investment Company             | 13. Suez Steel Company                |
| 4. Industrial Tailor Group              | 14. Solb Misr Group                   |
| 5. Dr. Abdulrahman Taha Bakhsh Hospital | 15. B.TECH for Trading & Distribution |
| 6. Al Madina Printing Group             | 16. ROCA Egypt, Gravena Group         |
| 7. Etisalat Misr Group                  | 17. El-Sweedy Group                   |
| 8. ABC Bank                             | 18. Edita Group                       |
| 9. Legacy for Hospitality               | 19. Etisalat Group - Egypt            |
| 10. International Eye Hospital          | 20. Cairo 3A for Agriculture          |



**Senior Director**  
**Mohammed Akram**

- Mohammed Akram is a Senior Director at Alzoman, Alfahad and Alhajjaj Professional services. Prior to joining the Firm, he spent over 24 years at Ernst & Young (EY) Saudi Arabia-Assurance Services and has almost 35 years pre and post qualification experience in Auditing, Accounting and Assurance-related services.
- He is a member of the Institute of Chartered Accountants of India and holds a Master Degree in Accounting & Auditing. He also holds CMA (Inter) from the Institute of Cost and Management Accountants of India and did some research work on IFRS under PHD Program of a reputed University in India. He served as an Assurance Partner in EY Saudi Arabia for 14 years.
- He was involved in GAAP conversion exercise (from SOCPA to IFRS ) and audit of first- time adoption of IFRS by major clients in KSA. He handled staff-related matters and acted as Staff Partner for EY Al Khobar office
- His audit files were always rated as number 1 under the internal Audit Quality Review (AQR) Program of EY
- He has auditing experience in a wide range of sectors, including oil and gas and chemical/petrochemical, insurance broker, retail and consumer, manufacturing, power and utility, construction, real estate and healthcare, technology and telecommunications, trading and contracting, hospitality and education etc.

- |  |   |
|--|---|
| 1. Rezayat Group                               | 11. Sheraton Hotel Dammam               |
| 2. Tamimi Group                                | 12. Al Mana Hospital                    |
| 3. Aujan Group (Coca-Cola- JV Group)           | 13. Astoon (Dallah) Hospital, Dammam    |
| 4. Saudi Formaldehyde Company (Chemanol)       | 14. Indian International School, Dammam |
| 5. Al Khorayef Petroleum KSA, (BP-UK JV)       | 15. Baheath College, Dammam             |
| 6. Global SantaFe Drilling Company KSA         | 16. Larsen & Toubro (L&T) KSA           |
| 7. Transocean Drilling Company KSA             | 17. Jazira Shama Fashion Co. (Red Tag)  |
| 8. Expertise Contracting Company               | 18. Global Marine Service Company       |
| 9. United Gulf Steel Mill Company (Saudi Sulb) | 19. Willis Saudi Arabia                 |
| 10. Al Faris Heavy Equipment Rental Company    | 20. Nama Chemicals Company              |

# Leaders



**Senior Director**  
**Umar Hassan**

- Umar Hassan is a Senior Director at A&Y. Prior to joining the Firm in March 2026, He was an Executive Director at KPMG Canada in their Real Estate and Asset Management department.
- He has over 15 years of experience with KPMG and Ernst & Young (EY) at their different global offices (Canada, UKI and Middle East).
- He is a member of Certified Professional Accountants (CPA) of Canada and the Institute of Chartered Accountants of England and Wales (ICAEW). He holds a Bachelor Degree in Applied Accounting from Oxford Brooks University, United Kingdom (UK).
- He was regional lead for Audit Support Professional Group at KPMG Canada, providing necessary guidance for complex accounting and auditing matters under IFRS and ISA, respectively.
- He has auditing experience in a wide range of sectors including real estate and construction, asset management, downstream oil and Gas, technology and telecommunications, consumer good and services firm etc.
- He handled audits of key accounts and listed entities at different offices of KPMG and EY globally. Major clients included:

1. Emaar – The Economic City
2. Alujain Corporation
3. National Petrochemical Industrial Co. (NATPET)
4. Al-Wafi Al-Takamol International for Foods Products (BRF S.A.)
5. Doosan Heavy Industries & Construction
6. Hitachi Vantara
7. L&G Modular Homes
8. Renew Holdings (UK) Limited
9. Park Lawn Corporation
10. Minto Real Estate Investment Trust (REIT)

# Audit Managers



**Mohamed Ibrahim**

Mohamed is an Audit Manager at Alzoman, Alfahad and Alhajjaj Professional Services. Muhammad Ibrahim has over 17 years of experience in field of external auditing in Egypt and Saudi Arabia, which include audit, assurance and other financial services related to multinational, private and public service companies.

He is a US Certified Public Accountant (CPA).

He has auditing experience in a wide range of sectors including construction, real estate, Clubs, retail and consumer, manufacturing, healthcare, and governmental entities.



**Ahmed Moussa**

Ahmed Mousa is a Senior Manager at Alzoman, Alfahad and Alhajjaj Professional Services. Before joining the company in early December 2024, he spent over 19 years in audit and assurance services with major accounting firms in Saudi Arabia, including PKF Albassam & Co. for 7 years, as well as Deloitte and Grant Thornton in Egypt.

He has been practicing the profession for over 19 years. He is a fellow of the Egyptian Association of Accountants and Auditors and the Egyptian Tax Association.

He is also registered in the Legal Accountants Registry in the Arab Republic of Egypt for "Joint-Stock Companies." He holds a Bachelor's degree in Accounting and Auditing from Ain Shams University.



**Mohammed Ghonem**

Mohammed Ghonem is an Audit Manager at Alzoman, Alfahad and Alhajjaj Professional Services. Before joining the firm, he spent over 15 years with KPMG Egypt, where he advanced from Audit Junior to Senior Audit Manager, leading numerous audit and assurance engagements across various industries.

During his tenure at KPMG Hazem Hassan, Mohammed gained extensive experience in audit leadership, risk assessment, quality control, and client relationship management. He also served as an eAudit and KCW Champion, Accredited Sampling Specialist (ASP), and Second Line of Defense (2LoD) reviewer, contributing to audit quality and efficiency.

He holds a Bachelor of Commerce in Accounting from Helwan University, is a member of the Egyptian Society for Accountants and Auditors (ESAA), and is currently pursuing the ACCA qualification, expected to be completed in 2026.

# Audit Managers



**Turki Al-Batli**

Turki Albatili is a Senior Supervisor at Alzoman, Alfahad and Alhajjaj Professional Services. He has a Bachelor's degree in Accounting with over 10 years of hands-on experience in external auditing, internal auditing, financial analysis, asset inventory, and financial restructuring of companies.

He holds the Saudi Certified Public Accountant (SOCPA) fellowship with license number (934).

He has managed audit teams for external auditing projects for both public and private sector entities, performing audit procedures and tests on material accounts.

He has conducted inventory counts and reconciled accounts with trial balances and asset records.

He assigns responsibilities to the team and monitors workflow.  
He performs effective risk and control assessments.



**Youssef Orban**

Youssef Orban is a senior manager at Alzoman, Alfahad and Alhajjaj Professional Services. Prior to joining he spent more than 20 years in audit and assurance services at MAZARS Egypt & BDO KSA and PKF KSA, and has been practicing the profession for more than 20 years.

He is a member of the Egyptian Society of Accountants and Auditors and the Egyptian Tax Association.

He is registered in the register of legal accountants in the Arab Republic of Egypt "for joint stock companies".

He holds a bachelor's degree in accounting and auditing from Cairo University, and a DIPIFRS (diploma in international financial reporting Standards) from UK-ACCA.



**Mohamed Mohamedy**

Mohamed Mohamedy is a Senior Manager at Alzoman, Alfahad and Alhajjaj Professional Services. Prior to joining the Firm in March 2022, he spent over 15 years at KPMG Egypt Assurance Services. He is a fellow member of the Egyptian Society of Accountants and Auditors and holds a bachelor's degree in accounting & Auditing from Cairo University.

At KPMG Egypt, he was Associate Partner for three years and worked at managerial ranks for over 7 years.

He was also a Manager in Professional Practice Group at KPMG Egypt and was involved on various complex accounting, IFRS and auditing matters for consultations.

## Managers - Other departments



**Senior Manager - Advisory**  
**Magda Hussain**

- Magda has over 20 years of professional experience. Prior to joining A&Y, Magda was a Senior Manager in the Deal Advisory – Transaction Services department at KPMG Egypt. She has managed large-scale advisory engagements to have wide range of experience in the financial due diligence service in various fields including but not limited to Real-Estate, Investment Properties, Pharmaceuticals, FMCG, Retail, FinTech, Financial Services, Oil & Gas, Education and Industrial Markets. Her work concentrated over Egypt and Middle East.
- Magda’s advisory exposure involves IPO advisory services at UK and Dubai, post and pre-deal due diligences, completion accounts and SPA support. Those services were provided to reputable funds and corporate clients in Europe, USA and the middle east.
- Magda has BA. Of Commerce – Accounting from Ain Shams University. She is a member of the Institute of Management Accountants (CMA holder), in addition to Egyptian Society of Accountants and Auditors (ESAA). Magda is authorized chartered accountant by the Egyptian Ministry of Finance.



**Certified Public Accountant and Head of Zakat & Tax Department**  
**Mohamed Atef**

Mohamed Atef is a Certified Public Accountant in the Arab Republic of Egypt, and a member of both the Egyptian Society of Accountants and Auditors and the Egyptian Tax Society. He is also licensed as a Chartered Accountant by the Egyptian Ministry of Finance. He holds a Bachelor’s degree in Commerce – Accounting major. Mohamed brings over 15 years of professional experience in the fields of Zakat and Taxation, gained through his work in Egypt and the Kingdom of Saudi Arabia. He has held senior positions in leading consulting and professional services firms at both local and regional levels, including:

- Indirect Tax Manager at KPMG
- Deputy Manager at Mazars

Throughout his career, he has specialized in providing tax and advisory services in a wide range of areas, including:

- Tax compliance and preparation of tax returns
- Zakat, income tax, and value-added tax (VAT)
- Handling tax matters for multinational, national, and local companies
- Representation before Tax Appeal Committees
- Advisory support in audit and tax compliance projects

Mohamed also holds several advanced professional certifications, including:

- VAT Specialist Certificate from the Saudi Organization for Certified Public Accountants (SOCPA)
- Diploma in International Financial Reporting (DipIFR) from the Association of Chartered Certified Accountants (ACCA) – UK

A circular inset image showing two hands shaking in a firm grip. The hands are wearing light-colored, possibly white, dress shirts. The background of the circle is dark and out of focus, suggesting an office or business setting. The entire image has a blue tint.

05

Services Delivery



# Objective of the Company and A&Y capabilities



## The Company Objectives

- ▶ External audits 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.



## A&Y Value-Added Services

- ▶ Our team is experienced across various sectors. We audit and have audited a number of large entities in Saudi Arabia.
- ▶ Our external audits are regularly inspected by Firm's Internal Quality teams and Saudi regulators to ensure standards are appropriate.
- ▶ We will provide regular feedback on audit and control issues during the audit, 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 issues leading to timely resolution.
- ▶ Discussion with Audit Committees on new standards and emerging industry trends.

# A&Y methodology for Audit

On appointment, our senior team would engage with the Company management to establish expectations and document these in agreed audit protocols. We would regular 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:



## 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 a revenue recognition and management overrides are 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.
- ▶ Preparation of staff plan, task plan and timeline.
- ▶ Communicate audit plan to management and those charged with governance (usually the Audit Committee).

# A&Y methodology for 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 framework, arithmetic accuracy, and agreement to underlying books of account.
- ▶ Draft the audit report including key audit matters.
- ▶ Hold close out meeting with management.

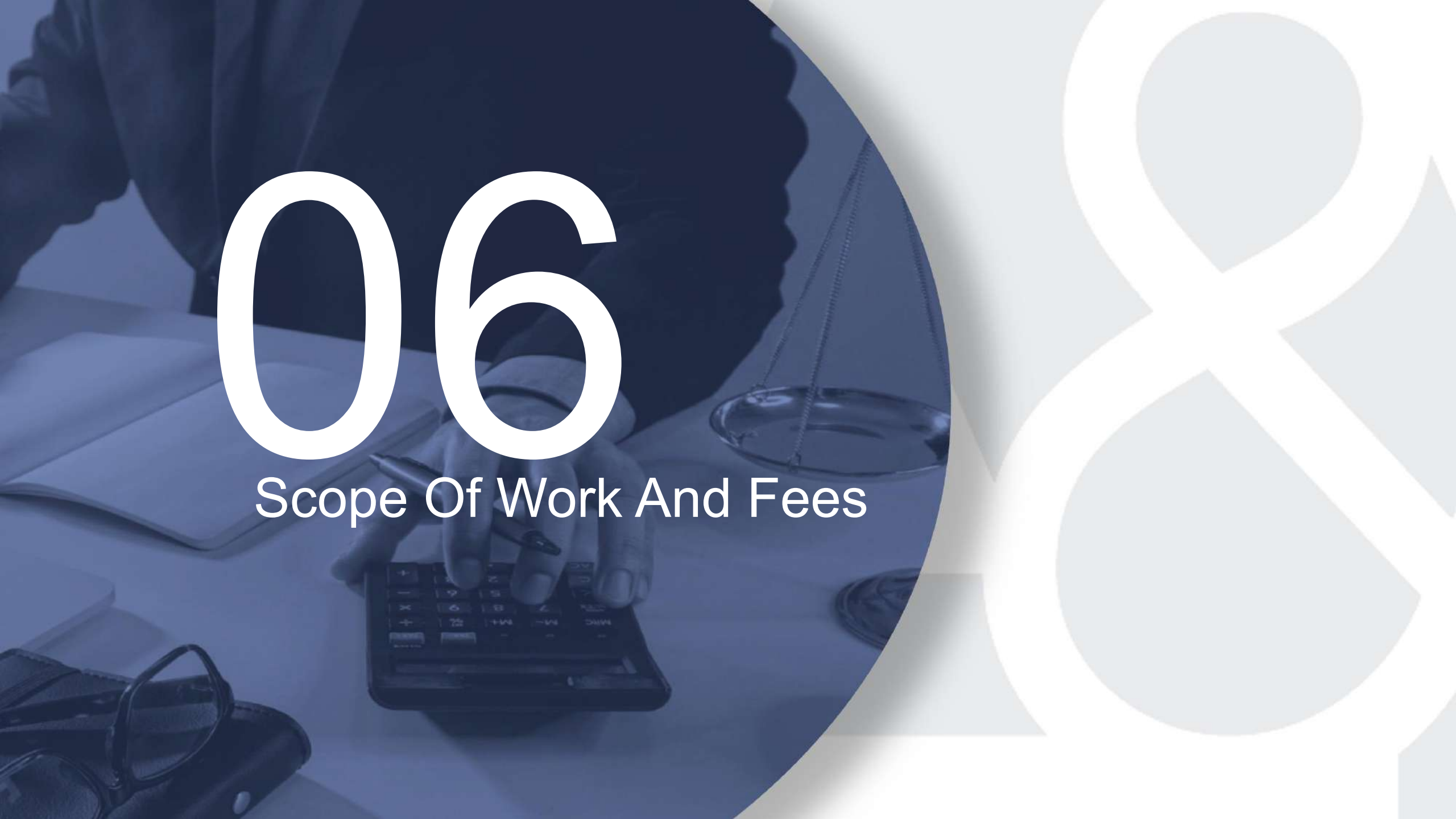


## Phase V – Audit reporting

- ▶ Attend Audit Committee and discuss financial statement and audit 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.
- ▶ Hold audit debrief with management.

# 06

## Scope Of Work And Fees



# Scope of work

01

**Audit of the financial statements of International Human Resources Company for the year ending 31 December 2026** prepared in accordance with International Financial Reporting Standards (IFRS) that is endorsed in the Kingdom of Saudi Arabia.

Uploading the annual Arabic financial statements on Qawaem Portal.

02

**Limited review of the interim quarterly financial statements of International Human Resources Company for the periods ending 30 June 2026 (Q2), 30 September 2026 (Q3) and 31 March 2027 (Q1),** prepared in accordance with International Accounting Standard 34 - "Interim Financial Reporting" ("IAS 34") that is endorsed in the Kingdom of Saudi Arabia.

## Key deliverables

- Discuss with Management a comprehensive project for a delivery of Audit.
- Updated client assistance schedule.
- Draft audit opinion on Financial Statements.
- Management representation letter form.
- Summary of unadjusted audit differences, if applicable.
- Issue management letter points, if applicable.
- Signed Audit opinion.
- Service improvement plan.

## Timeline (Annual Audit)

Key timings for audit stages				
Stage	One week (before year end)	Four weeks	Two weeks	One week
Appointment	Audit Planning to commence immediately upon appointment			
Planning				
Field work-Execution		After obtaining 70% of initial requirements		
Discussion over observations			During completion stage including deliverables	
Draft audit report				
Issue signed audit report				Subject to approval of the FS from the designated authority

## Timeline (Quarterly Review)

Key timings for review stages				
Stage	Three days	Two weeks	One week	Two days
Appointment	Review planning to commence immediately upon appointment			
Planning				
Field work-Execution		After obtaining 70% of initial requirements		
Discussion over observations			During completion stage including deliverables	
Draft review report				
Issue signed review report				Subject to approval of the FS from the designated authority

# Fees

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Our professional fees reflect the quality we provide to you through our work and our dedication to doing things the right way with quality and integrity and without shortcuts.

We are year-round professional service providers, and our team is always available to share their perspective on any pressing issue or address a question or concern. Our specialists are available to discuss any matters of concern, especially as you are trying to understand various issues. Our fees include routine conversations and research and consultation services with respect to accounting and audit matters. We consider the cost of consultations that do not require significant research or follow-up to be part of our commitment to client service excellence.

Changes in accounting principles, system implementations, and changes in client deliverables will be out of the normal scope, and fees will be negotiated before starting the work. If the scope of work changes drastically, we will discuss the revised scope with you in advance and mutually agree to any changes in the scope of services and will provide an estimate of the fees associated with the scope change.

## Client acceptance procedures

Our high standards and reputation for quality and integrity depend in large part on the entities with which we are associated. Our acceptance of an audit engagement is subject to satisfactory completion of our confidential client acceptance procedures, which include checking our independence issues and other conflicts of interest.

Our approach is structured to provide you the outstanding services you expect. Our fee estimates are based on our strong desire to serve you, our understanding of the risks inherent in your business, and the estimated effort and input associated with our services.

# Fees

Scope of work	Annual Audit Fees	Quarterly review Fees (3 quarters)	Total Fee
Audit of the consolidated financial statements of <b>International Human Resources Company</b> for the year ending December 31, 2026 in accordance with International Financial Reporting Standards (IFRS) that are endorsed in the Kingdom of Saudi Arabia. * The audit fees included independent limited assurance report related to Article (71)	145,000 SAR	105,000 SAR	<b>250,000 SAR</b>

- Out of pocket expenses, if any, would be billed on Actual basis after being discussed with management.
- Applicable VAT will be charged on top of the proposed fees.
- Our scope does not include any group reporting to Parent Company's auditors.

Billing milestone	Amount
Upon signing Engagement letter	50%
Upon issuing draft audit/review report	50%

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*This proposal is solely for the use of Client personnel and is in all respect subject to negotiation, agreement, and signing of a specific engagement letter or contracts. This proposal as a whole or part of it can not be circulated or quoted outside client organization, without our written approval.*

*Staff describe in this proposal may be substituted by similar level incase of non-availability.*

Thank you



الزومان والفهد والحجاج

Alzoman, Alfahad & Alhajjaj Professional Services للاستشارات المهنية



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