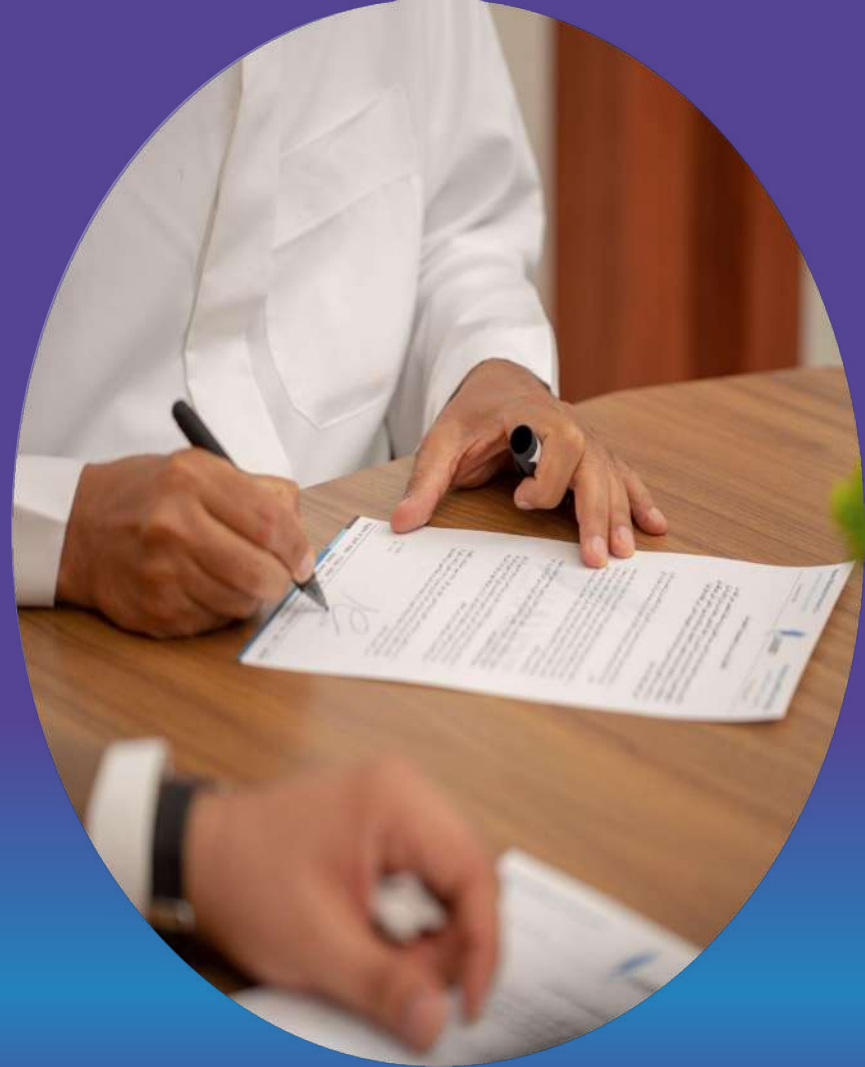




**Nasser Mohammed Al Kanhal & Partner Company**

**Certified Public accountants and auditors**



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# Nasser Mohammed Al-Kanhah & Partner Company, Certified Public accountants and auditors, License No. (789)

Managed by Mr: Nasser Mohammad Abdullah Al-Kanhah - License No. 410

Who worked in auditing at Deloitte Touche International Auditing Company, then worked as a financial manager in major companies in the Kingdom of Saudi Arabia, and his work extended on business trips outside the Kingdom in China, India and America, and an experience extending to (30) years in the field of auditing and financial management., He holds SOCPA and certified bankruptcy trustee, and certified economic assessor.

# 30

Years of experience

KAUDIT Company is distinguished by its presence in the Saudi market for more than

**15**  
**Years**

## Head office and branches

The head office of Nasser Al-Kanhel & partner Certified Public Accountants and Auditors is in **Riyadh**, In addition to our branches in : Jeddah- Dammam - Kharj - Al-Qassim - Khamis Mushatt.



-Our business covers all cities of the Kingdom of Saudi Arabia.

## Our staff

The work team is characterized by the presence of a group of distinguished competencies with extensive experience, and the number of the group's employees exceeds more than one hundred employees and with multiple services, which meets the needs of the beneficiaries.



# 100 Employees

## Our services

Nasser Al-Kanhil & partner company provides many services. We start with the client's needs and help him develop his work. We review with him his financial position and the company's organizational structure. We provide him with what suits his needs at appropriate costs. We reformulate financial and administrative policies in a modern organizational form, and with the result and with minimal effort He can manage the work system and know the strengths and weaknesses of his facility, and then start development from the right place.



## First: the interior sections

### Audit Section

Our services include external and internal auditing, which are among the most important and largest professional services offered by the company.

### Section of Zakat and Tax

Our services consist in finalizing the procedures related to zakat and income tax with the competent authorities.

### Special Reports and Issues Section

Our company is distinguished by its extensive history and experience in the field of financial cases and disputes and providing advisory and judicial services in the Kingdom of Saudi Arabia.

### Account development Section

We offer our professional services in the fields of accounting, auditing and taxation, as well as advisory services (establishing and registering accounts, keeping accounting books)

In addition to bankruptcy cases, Mr. Nasser Al-Kanhel is considered one of the first to obtain a bankruptcy expert license, and before that he had obtained a bankruptcy trustee's license, both of which are approved by the Bankruptcy Committee.



## From the internal sections also :

### Local content Section

We, Nasser Al-Kanhil Company and its partner, are an authorized office in providing the service of calculating local content and submitting it to the Local Content Authority for approval. High experience and effectiveness at work, and we put all our accumulated expertise and experience to increase the effectiveness of the work completion.

We provide our professional service with sufficient flexibility and high accuracy in auditing local content ratios to ensure the achievement of the main goal of helping all establishments and sectors in the Kingdom and highlighting the extent of their contribution to the commitment to measuring their ratios, in accordance with the guidelines and instructions issued by the Local Content and Government Procurement Authority and in line with economic development and achieving the ambitious goals of the Kingdom's Vision 2030.



## Second: Registers



Nasser Al Kanhal  
Management Consulting  
Office (Master Registry)



Thiqa International  
Valuation (Master Registry)



Zakati company  
(Master Registry)



Nasser Al-Kanhal  
Accounting Consulting  
Company  
(Master Registry)



## First: the internal sections

### 1. Audit section

#### A. External audit

It is one of the most important and largest professional services provided by Nasser Mohammed Al-Kanhal & partner, Certified Public Accountants and Auditors through a team of qualified professionals, consultants and auditors with extensive and extensive experience in external auditing, expressing an opinion on the financial statements and giving the necessary professional recommendations, and the work of the external audit does not depend on expressing Opinion on the financial statements.

Rather, we examine the internal control system and issue our recommendations on the extent of the strength and weakness of the control within the company, Our external audit report also includes many recommendations, observations and suggestions to raise the efficiency and effectiveness of work for companies and organizations such as limiting and reducing duplication of tasks and business and the weakness of the administrative structure The extent of its suitability with the company and the proportion of tasks and powers with jobs.

## Continued: the internal sections

### B. Internal audit

Nasser Mohammed Al Kanhal & Partner - Certified Public Accountants and Auditors - Experts in Internal Audit in the Kingdom of Saudi Arabia. We offer comprehensive solutions for internal audit to ensure the efficiency and effectiveness of your operations.

What are our services?

**Internal Risk Audit:** Assessing the risks facing the organization and providing recommendations to mitigate their impact.

**Operational Internal Audit:** Evaluating the efficiency and effectiveness of operational processes and providing recommendations for improvement.

**System Internal Audit:** Assessing the efficiency and effectiveness of internal control systems and providing recommendations for improvement.

Establishing an Internal Audit System.

Reviewing the Central Bank's notes for installment companies and other regulatory bodies.

Developing an internal audit plan in collaboration with the audit committee and risk management and obtaining approval from the board of directors or the audit committee. This plan includes:

Facing operational risks ,Facing financial risks ,Facing conflicts of interest and fraud

Facing credit risks



## 2. Zakat and Tax section

We have a group of highly qualified professionals with outstanding experiences who form a professional group at a unique level providing Zakat and tax consultancy services.

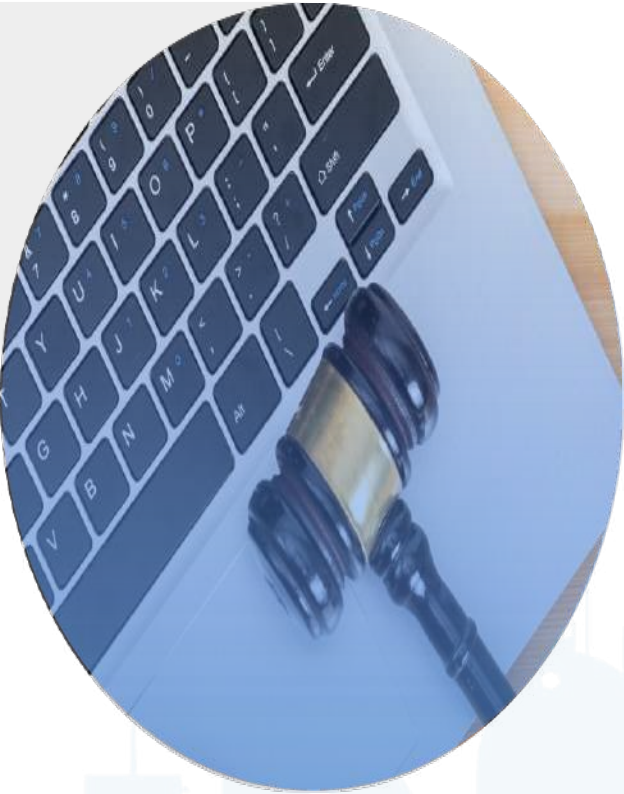
Experience and knowledge are the basis for calculating zakat and tax, and from this standpoint, we were able to establish an independent department equipped with the best expertise in this field, with sufficient knowledge and what is required by regulations in the Zakat, Tax.

In addition to taking into account that the speed of obtaining the Zakat certificate for our customers is one of our priorities, as we obtain it in record times.

Our company aspires to be the leader in finalizing the procedures related to zakat and income tax with the competent authorities, due to our deep knowledge of all the requirements necessary to end the status of the taxpayer, and our services can be summarized in the following points:

- ✔ Review the submission of the zakat and tax return and the statements attached to it, and determine the zakat and tax due on the customer.
- ✔ Submitting the financial statements, the declaration and the attached statements to the Department of Zakat and Income, extracting the Zakat certificate and the final assessment.
- ✔ Responding to the discussion of the Zakat, Tax and Customs Authority and preparing letters of objection to the zakat and tax assessments in case there are errors in them.
- ✔ Attending the primary and appellate objection committees and the Board of Grievances on behalf of the client until the termination of his status with those authorities.





### **3. Special Reports and Issues Section**

We are Nasser Mohammed Al-Kanhel & partner Company, one of the major companies that have a history and extensive experience in the field of financial cases and disputes and provide advisory and judicial services in the Kingdom of Saudi Arabia for fifteen years. Our service is summarized in:



#### **Our services in the reports submitted to the judicial authorities:**

They are special reports submitted to the judicial authorities based on a mandate issued by that authority. As an accounting expert, we provide our services to the judicial authorities on commercial cases considered in commercial courts, general courts and higher bodies for the settlement of labor disputes. Our reports include, for example, but not limited to (liquidation of companies - accounting procedure between partners and opponents) - Settlement of commercial disputes, bankruptcy procedures for the debtor, including the preventive settlement procedure, the financial reorganization procedure - the liquidation procedure for the debtor.



#### **Our services in special reports include reports of deficits and embezzlement:**

They are special reports related to the provision of our services in proving the amounts of deficit and embezzlement, which is a service provided to the client directly based on an engagement concluded with the client in which the scope of the certified accountant's work is determined, the agreed procedures determined by the client and the facts that have been discovered. We have a large history in the field of deficit reports and embezzlement, as many special reports have been issued to major and well-known companies in the Kingdom.



### Khebra e-platform for commissioning experts

We point out that Nasser Mohammed Al-Kanhal & Partner Company Certified Public Accountants and Auditors is one of the professional companies that have great experience in accounting experience reports submitted to the judicial authorities, which include (commercial courts - general courts - labor courts) and as a certified accounting expert, our registration has been approved with the electronic experience platform for the assignment of experts, which is an electronic platform that has been approved by the Ministry of Justice to assign experts according to specific controls, through which we were assigned to issue many accounting experience reports in addition to the direct assignment that is done From some commercial courts outside the platform.



### Attribution and Liquidation Center "Infath"

As a certified audit firm with great experience in liquidating companies and legacies, our registration with the Attribution and Liquidation Center "Infath" has been approved as a certified chartered accountant who is assigned by them to assign the tasks of some of the work of the alliances formed to prepare and prepare the legacies for liquidation, including those tasks (chartered accountant - judicial guard) and we were accredited by the Center within some alliances that were assigned to prepare and prepare some estates for liquidation, whose net assets exceeded 500 million Saudi riyals in the Kingdom.

## 4. Account Development Section

The bookkeeping service is not available to all business organizations either due to lack of resources or any other reasons. Therefore, Nasser Al-Kanhal Company provides its professional services in the fields of accounting, auditing and taxation, as well as advisory services in establishing and registering a wide range of private sector companies and others. The distinguished knowledge and know-how of international accounting standards has enabled us to keep pace with all requirements of all companies, institutions and their foreign branches.

01

**Audit services - ensuring the correct recording of data.**

02

**Tax services in recording financial transactions.**

03

**Account creation services.**

04

**Account registration service for companies and institutions - daily restrictions.**





## Second: the Registers

### 1. Naser Alkanhal Management Consulting Office (Master Registry)

Nasser Al Kanhal Management Consulting Office, License No. (1332), provides you with the best specialized advice in the fields of contractor classification consultancy.

Nasser Al Kanhal Management Consulting Office continuously provides advanced solutions and services needed by the economic sectors in the Kingdom of Saudi Arabia. We have started to provide a consultancy service for the qualification of contractors to obtain the appropriate classification degree and the service of establishing and registering accounts on advanced global accounts programs.



## Administrative support service

Our customers are our partners, their trust is our goal, creativity is our passion, accuracy of information and speed of achievement is the secret of our distinction. Therefore, our services have received wide satisfaction and acceptance and include the following:

### 01 Administrative affairs, which are as follows:

- Job offers for new employees.
- Work contracts in accordance with the Saudi system.
- Preparation and inventory of vacations and absences.
- Interact with events and emergencies.
- Attendance, departure and fingerprinting.
- Commitment to confidentiality of documents for employees.
- Organize archiving of documents and documents.

### 02 Government support for establishments, which are as follows:

- Private sector financial initiatives.
- Entrepreneurship Support Program.
- Government Payments Initiatives.

### 03 Government services are as follows:

- Business office services.
- Ministry of Commerce and Industry.
- Ministry of Municipal and Rural Affairs.
- Social Security Services.
- Passport Services.

## 2. Thiqa International Valuation (Master Registry)

Valuation is widely used and relied upon in the financial and global markets, whether for inclusion in the financial statements, in compliance with laws and regulations, or to support lending activities and other transactions related to buying and selling.

### Evaluation for the purposes of litigation

We are economic appraisers accredited by the Ministry of Justice and have extensive experience in commercial disputes and related litigation procedures.

#### advisory report

Providing a consultancy study on scientific and technical bases for the client for a specific company, asset or activity, and it varies according to the client's requirements and the asset under study, whether it is a company, factory or real estate.

### Assessment of inheritance

Inheritances often contain business or economic entities that need to be valued in order to arrive at the fair market value of the heirs' shares.

#### Valuation of financial instruments

A financial instrument is a contract that spreads rights and obligations between specific parties to collect or pay money, or any other financial consideration.

### Evaluation of companies or economic entities and their shares

It is the value of any commercial, industrial, service, or investment activity, and these establishments can take many forms according to the laws regulating the state in the corporate system.

#### Valuation of intangible assets

The value of a non-monetary asset is evident through its economic characteristics. These assets do not have any physical characteristics, but confer economic rights or benefits to their owners.

### 3. Zakaty (Master Registry )

**Zakaty services: Our experience extends to more than fifteen years in tax and zakat:**

Registration services with the Authority for companies to which the concept of residence applies, the service of submitting monthly and annual returns, tax refund service, preparing and studying monthly and annual withholding tax returns, registering non-resident companies subject to permanent establishment, submitting their returns to the Zakat, Tax and Customs Authority and issuing the certificates due to them, studying contracts with consultants Non-residents and the tax impact of the contract, preparing tax objections and submitting them to the Zakat, Tax and Customs Authority during the statutory period, escalating the objections to the Tax Disputes Committee and requesting a draft tax settlement from the Zakat Tax Disputes Settlement Committee, compliance before the authority and before the primary and appellate committees and debt grievances on behalf of the taxpayers.



#### **Zakat and income tax**

We provide a range of zakat and income tax services for companies, institutions and individuals locally and internationally, studying accounts in terms of tax and zakat, updating companies and institutions files, and separating and liquidating commercial records with the Zakat, Tax and Customs Authority.



#### **Withholding taxes**

We offer you the service of preparing and studying monthly and annual withholding tax returns and submitting them to the Zakat, Tax and Customs Authority, registering non-resident companies that are subject to a permanent establishment and submitting their returns.



#### **Value added tax**

Preparing accounts for value-added tax for companies to be submitted to the tax authority and studying the accounts and their compliance with tax regulations for preparing and submitting tax returns to the authority.



## Bankruptcy Business

Mr. Nasser Al-Kanhal is considered a trustee accredited to the Bankruptcy Committee by obtaining:



Bankruptcy trustee license number (141024), according to which he may practice the work of trustees stipulated in the bankruptcy law and its executive regulations.



Expert License No. (241014), according to which he may practice the work of experts stipulated in the bankruptcy law and its executive regulations.

- Bankruptcy trustee is considered the cornerstone in managing bankruptcy procedures.

## Bankruptcy Business

The roles of the trustee are multiple when applying bankruptcy procedures, as he sometimes assumes a supporting role, and in other times he plays the main role in managing the procedure, as he sometimes performs judicial administration work, and other times quasi-judicial work, and in addition to that, he may undertake the work of managing the bankruptcy The same economic activity in its various fields.

### The works in which the role of the trustee is:

- Perform a preventive settlement.
- Conducting preventive settlement for small debtors.
- Perform financial reorganization.
- Conducting financial reorganization of small debtors.
- Liquidation procedure for small debtors.
- Conducting administrative liquidation.



**We are happy to contact you**

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**You can contact us:**

**customers service**

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