

UNITED AUDITING LLC

CLA Emirates Audit Division

UNITED AUDITING LLC

Group Entities

CLA Emirates Chartered Accountants LLC
ECAG Taxation Procedures Follow Up LLC



Global

Independent network member of CLA Global in UAE

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OUR PRESENCE IN THE UAE



PARTNERS



Yousuf Gharib, Chairman

A Certified Public Accountant with more than 25 years of experience in the field of Accounting, Auditing & Advisory Services. Providing leadership, direction and management to the Auditing and Accounting team. He provides strategic recommendations as a Chairman to the Management Team.



CA Ajith Kumar, Senior Partner

A Fellow member of the Institute of Chartered Accountants of India is a Senior Partner at United Auditing having experience of over 25 years in the fields of Finance, Accounts, Audit, Taxation, Management and Consultancy. Well conversant with International Financial Reporting Standards (IFRS), he is also a master's degree holder and passed Business Valuation Certification from the ICAI.



CA Manu Palerichal, Director

A passionate Entrepreneur – Director of United Auditing. A Chartered Accountant & Management Accountant having been educated from ICAI New Delhi, CMA from Australia & IFRS (certification) of ICAEW from London with more than 20 years of extensive experience in the fields of Finance, Accounts, Audit, Taxation and Management Consultancy.



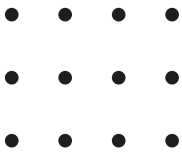
Pradeep Sai, Director

Successfully delivers excellent support to clients till-date with detail oriented service. Being a part of Emirates Chartered Accountants in UAE, accomplished as an efficient provider of Auditing & Accounting services in UAE. Experienced and dedicated Accounting professional with over 20+ years of experience in Auditing, Business Advisory Services, Corporate Financing consultancy and Compliance Management Systems & Anti-Bribery Management Systems -ISO 19600 & 37001.



Khalid Al Ali, Director

Management Graduate who possesses more than 20 years of experience in Finance and Management Consultancy at a Senior Advisory Level. Developing and executing business strategies to achieve the short and long-term goals of the organization. Handles regulatory compliance requirements and other legal matters of the organization. In addition to that, he plays a major role in advisory service on compliance requirements to the clients.



EXPERIENCE

Team strength in: **UNITED AUDITING LLC**

Number of Qualified Staff in the UAE	Nos.	Avg. Exp. in Years
Partners	02	20 - 25
Directors	03	15 - 30
Senior Staff [Managers]	05	07 - 15
Audit Team Staff [Seniors or Juniors]	32	03 - 07
Administration and IT	8	03 - 07

Team strength in other Group
Entities in the UAE:

- CLA Emirates Chartered Accountants LLC
- ECAG Taxation Procedures Follow Up LLC

Number of Qualified Staff in the UAE	Nos.	Avg. Exp. in Years
Partners	03	20 - 25
Senior Staff [Managers]	11	07 - 15
Staff [Seniors or Juniors]	62	03 - 07



OUR SERVICES



Audit

Statutory Audit | External Audit | Internal Audit | Agreed Upon Procedures



Advisory

Advisory CFO services | MIS reporting | Accounts Supervision



Tax

Direct Tax - Corporate Tax, Transfer Pricing | Indirect Tax - Tax Agency, Advisory | Excise | Customs



Others

Business Valuation|IFRS Impact Study | Due Diligence | Business Plan, Feasibility & Market Study | Anti Money Laundering [AML] | Economic Substance Regulation [ESR] | Country by Country Reporting [CbCR] | Beneficial Owner Procedures, etc.

OUR INTERNATIONAL PRESENCE

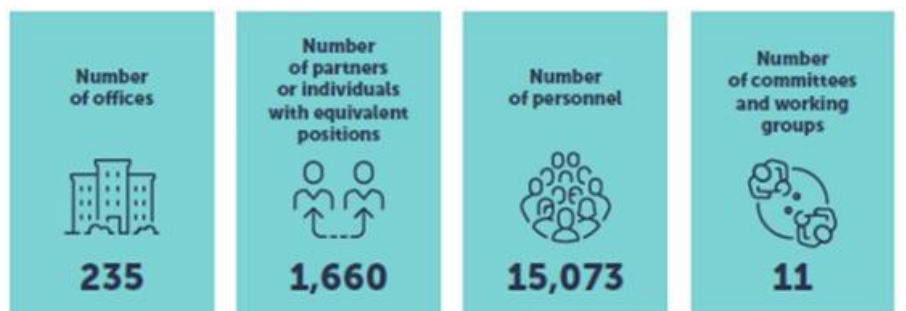


Our global scale



CLA Global Limited (CLA Global) is a leading international organization comprised of independent accounting and advisory firms.

Global markets have evolved, and the world is more connected than ever. CLA Global member firms work with leaders and businesses that cut across the globe. Member firms provide services to clients of all sizes, with a particular emphasis on fast-growing, innovative, and dynamic middle market cross-border businesses.



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CLA Global is not a professional services organization and does not provide any services to clients. Services are provided by the network and alliance members of CLA Global, each of which is a separate and independent legal entity. For more detail about CLA Global's structure, please see CLAglobal.com/disclaimer.

OTHER SERVICES

TAXATION



» UAE Corporate Tax

- Impact Assessment
- Compliance
 - ♦ Registration
 - ♦ Return Filing
- Advisory
- Awareness Session

» International Tax

- Review of International Transaction
- Advisory
- Structuring
- DTAA Applicability/Analysis

» Transfer Pricing

- Advisory
- Documentation
 - ♦ Local File
 - ♦ Master File
- Drafting of Policy

» Local Tax Compliance

- Economic Substance Regulation
- Tax Residency Certificate
- Ultimate Beneficial Owner Regulation
- Country by Country Reporting

» VAT

- » Tax Agent Service
- » Pre Tax Audit
- » Advisory
- » Return Filing
- » Registration
- » Deregistration
- » Awareness Session
- » Support on Administrative Procedures
 - Amendment
 - Voluntary Disclosure
 - Penalty Waiver
 - Reconsideration
 - Private Clarification
 - Appeal to TDRC

» Excise Tax

- » Advisory
- » Compliance

» Customs

- » Advisory
- » Compliance

OTHER SERVICES

BUSINESS ADVISORY



- » **Business Consultancy**
- » **CFO Service**
- » **Business Valuation**
- » **Mergers & Acquisition**
- » **Trade Finance**
- » **Financial Feasibility Study**

OTHER SERVICES

COMPANY SET UP



» **Company Formation**

- » Mainland
- » Free zone
- » Offshore

» **Business Structuring**

- » Sole Proprietorship
- » Limited Liability Company
- » Civil Company
- » Partnership
- » Branch

» **Company Restructuring**

» **License Amendments**

» **Company Liquidation**

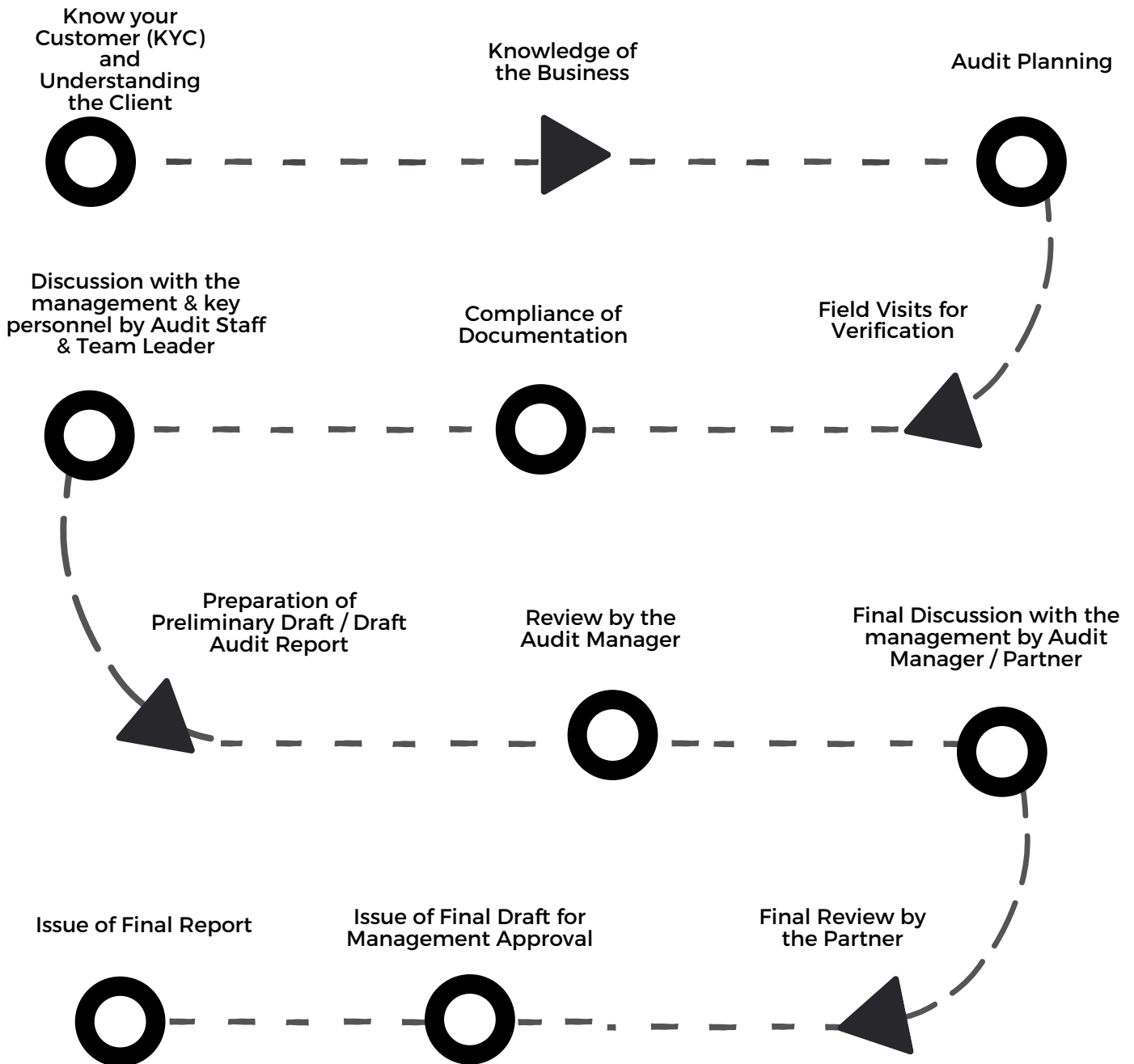
- » Voluntary or Compulsory

» **Company Secretary Services**

» **Professional Support Services**



AUDIT PROCESS





CASEWARE AUDIT WORKFLOW

STEP 1 Engagement Profile



STEP 2 Engagement details > Import TB > Assign Mappings



STEP 3 Go through the TB and PY Audit report > Optimiser checklist > Summary Planning Analysis and OneForm Memo > Materiality > Financial Statement Areas Worksheet > Risk assessment and Responses to Assessed Risks > AOCR - delete unnecessary programs > Team Planning



STEP 4 Process > Walkthrough > Journal Entries Testing > Audit sampling (Sampling plan/Sampling Tool) & documentation in Audit working templates - Assets/Equity & Liabilities/Income & Expenses > Complete the planning issues > Address the assessed risks & create management letter points if any > Summary Review Analysis > Misstatements - unrecorded factual report > Analyse and adjust based on materiality if required



STEP 5 Review of the file along with the Financial statements & audit report - Create Review notes/issues > Complete the review issues > Clear the planning issues and review issues by those who created it if resolution is adequate.



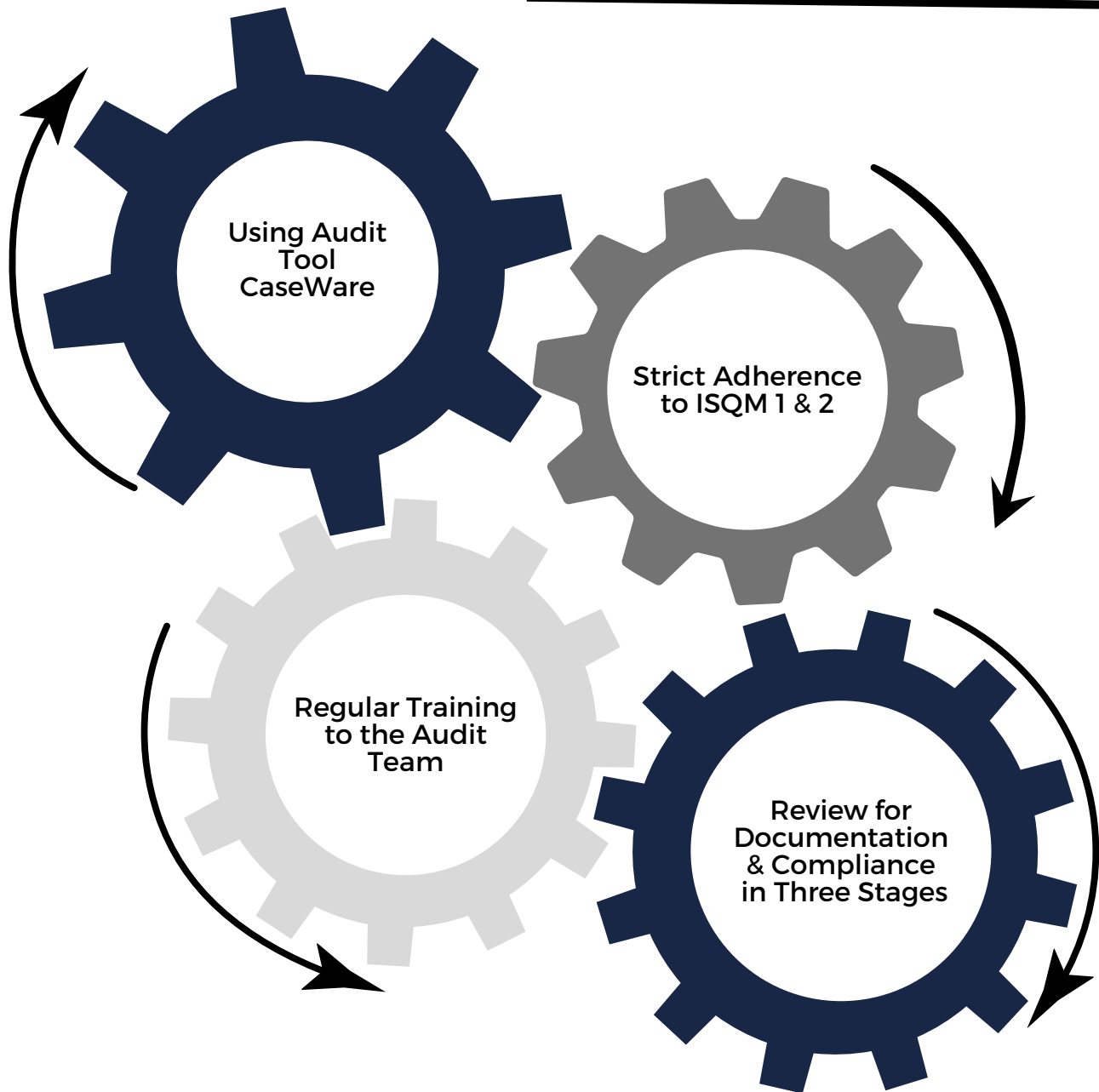
STEP 6 Prepare final materiality & FSA > Recheck if any further procedures to be performed by reviewing FSA once again > Document the completion of audit like Going concern, Subsequent events, Closing client meeting.

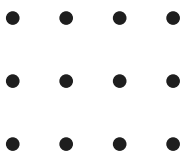


STEP 7 Management representation letter and specific representation letter > Partner Manager Summary Report review > Issue of audit report along with the management letter (if any)



QUALITY MEASURES





TRAINING FOR STAFF

Monthly 05 hours
(Annually 60 Hours)
mandatory Trainings on
IFRS, International
Auditing Standards &
Taxation.



Workshops on latest
updates on Specific
Industry Scenarios &
economics.



Communication &
Leadership
Development Trainings.

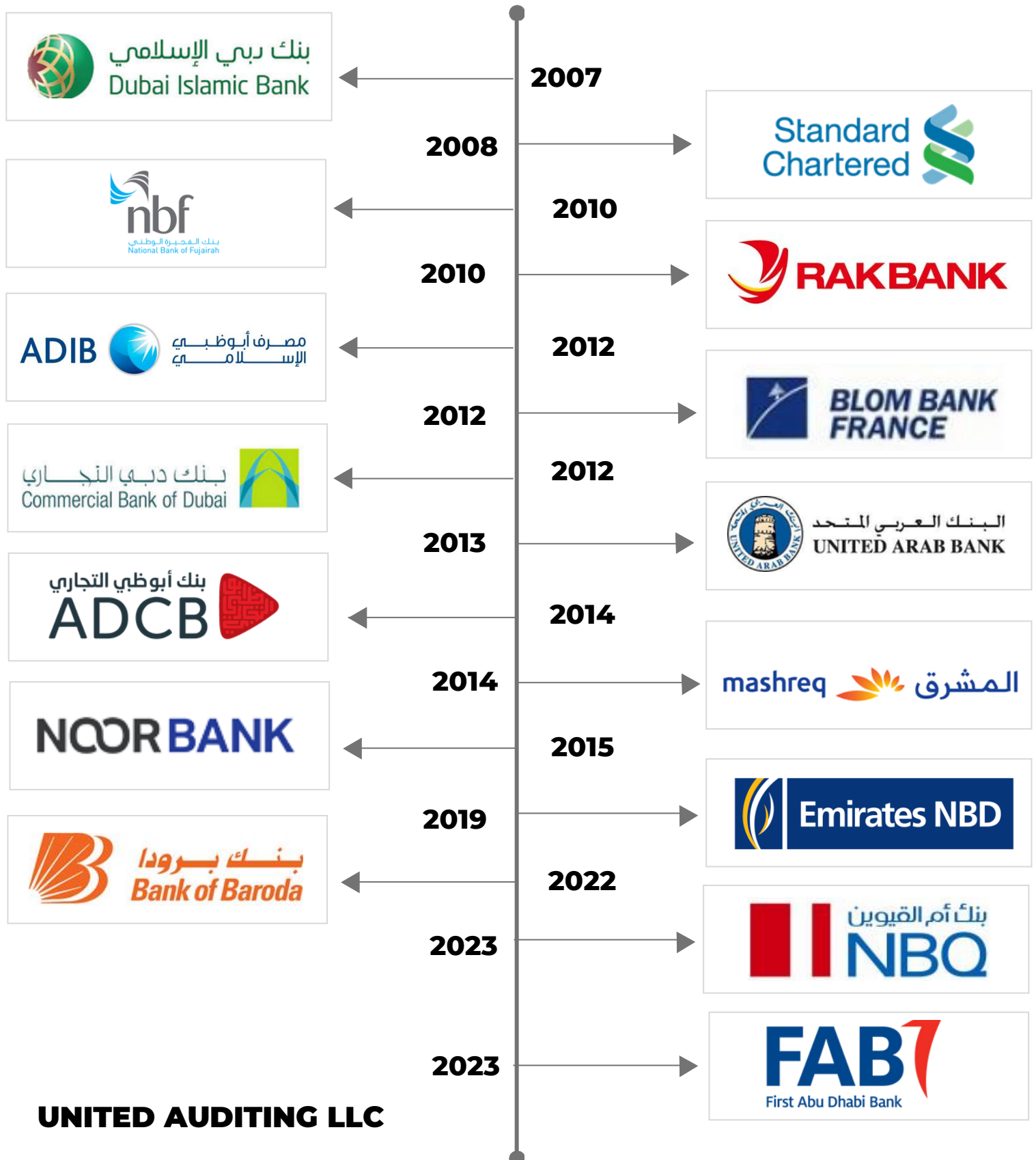




CONTINUES PROFESSIONAL EDUCATION

Name of the Course Pursuing	No. of Persons
Chartered Financial Analyst (CFA)	02
Chartered Accountant (CA)	24
Certified Management Accountant (CMA)	02
Association of Chartered Certified Accountants (ACCA)	01
Emirates Association for Accountants and Auditors - Fellowship (EAAA)	06

BANKS WHERE WE ARE LISTED



UNITED AUDITING LLC

REGULATORY AGENCIES LISTING



Dubai International Financial Center (DIFC)



All Free Zone Authorities in the UAE

MAJOR CLIENTS



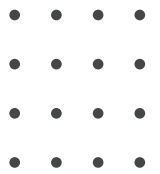
MAJOR CLIENTS



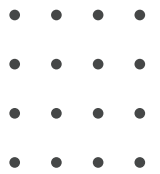
			
			
			
			
			
			



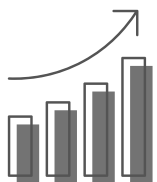
MAJOR CLIENTS



DEVELOPMENT PLANS



- Hire professionals of different nationalities to increase the employee base
- Develop and deploy auditing and review tools and softwares in addition to our existing CaseWare software such as IDEA Data Analysis Software.
- Getting empaneled as a Certifying Body for ICV.
- Investing in infrastructure to enhance efficiency and achieve faster output.
- Mandatory training programs for employees as a Continuous Education Program (CEP) in the evolving financial environment.
- Further expansion to locations such as Al Ain.

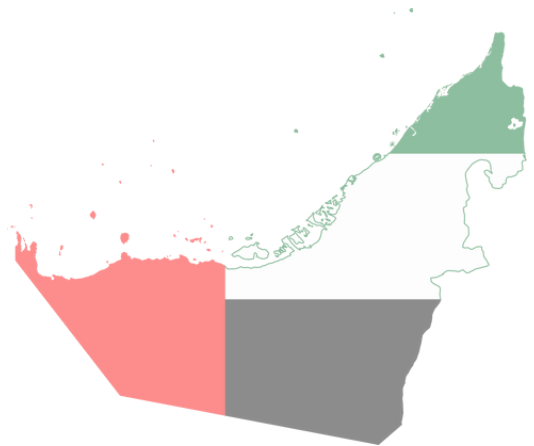


EMPLOYEE STRENGTH GROWTH PLAN FOR UNITED AUDITING



EMIRATIZATION

- United Auditing aims to include more Emiratis in its profile. We plan to offer an internship program exclusively to Emiratis with finance expertise for six-eight week periods each, covering audit and assurance assignments, management training, software training etc.
- This internship program will target post-graduate students from universities across the UAE and will be conducted continuously to identify the right candidates and eventually hire them permanently.
- Hired three Emiratis: one Emirati Director with over 20 years of experience in finance and management consultancy in senior roles as a director, and two in mid-level positions.





UNITED AUDITING LLC

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