



COMPANY PROFILE

An Overview of the Firm and its Professional Services

CONSULTING | ACCOUNTING | TECHNOLOGY

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1. About CAT Enterprises

CAT Enterprises is a multidisciplinary professional services firm dedicated to the provision of consulting, accounting, and technology services of the highest standard.

The name of the firm reflects the three pillars upon which its practice is founded: Consulting, Accounting, and Technology. Through the deliberate integration of these disciplines, CAT Enterprises provides its clients with coherent, dependable, and commercially sound solutions that address both immediate operational requirements and long-term strategic objectives.

Guided by its corporate philosophy “Solutions Today. Growth Tomorrow.” the firm is committed to delivering measurable value at every stage of the client relationship, and to conducting its affairs in a manner that merits the enduring confidence of those it serves.

2. Vision, Mission and Values

OUR VISION

To be recognised as a trusted professional services firm of first choice, distinguished by the quality of its counsel, the rigour of its work, and the enduring success of its clients.

OUR MISSION

To provide clients with dependable, precise, and commercially relevant services in consulting, accounting, and technology; to uphold the highest standards of professional conduct in every engagement; and to contribute meaningfully to the sustainable growth of each organisation the firm serves.

OUR VALUES

- **Integrity** — The firm conducts its affairs honestly, transparently, and in strict accordance with professional and ethical standards.
- **Excellence** — Every deliverable is prepared with care, reviewed with rigour, and presented to the standard expected of a leading professional practice.
- **Confidentiality** — Client information is safeguarded at all times and treated with the utmost discretion.
- **Accountability** — The firm accepts full responsibility for the quality and timeliness of its work.
- **Partnership** — Client relationships are approached as long-term professional partnerships founded upon mutual trust.

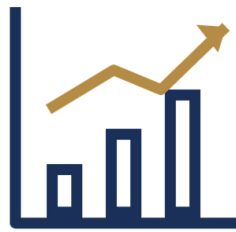
3. Service Portfolio Overview

The professional services of CAT Enterprises are organised into three complementary practice areas. Each practice is led with the same commitment to precision and professional care, and the three may be engaged individually or in combination, according to the requirements of the client.



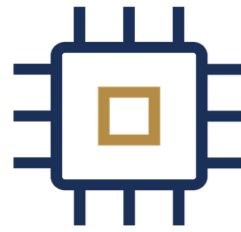
CONSULTING

Recruitment services and business advisory counsel that strengthen human capital and strategic direction.



ACCOUNTING

Full spectrum of financial disciplines, from bookkeeping and audit support to IFRS advisory, valuation, and taxation.



TECHNOLOGY

ERP implementation and optimisation, together with professional training in emerging technologies.

The sections that follow describe each practice area, and the individual services within it, in detail.

4. Consulting Services

The Consulting practice of CAT Enterprises assists organisations in strengthening their human capital and refining their strategic direction. The practice comprises two principal service lines — Recruitment and Business Advisory — each conducted with the discretion and thoroughness that clients rightly expect of a professional adviser.



4.1 Recruitment

CAT Enterprises provides comprehensive recruitment services designed to secure qualified, capable, and well-suited professionals on behalf of its clients. The firm recognises that the calibre of an organisation's personnel is fundamental to its performance, and accordingly applies a structured and rigorous methodology to every appointment. From the definition of the role and the preparation of the position specification through to candidate assessment and final selection, each stage of the process is conducted with precision, confidentiality, and respect for all parties.

SCOPE OF SERVICES

- Preparation of role profiles and position specifications in consultation with client management.
- Targeted candidate sourcing through professional networks and specialised channels.
- Structured screening, interviewing, and shortlisting of candidates.
- Coordination of client interviews and management of all candidate communications.
- Verification of references and support during offer negotiation and onboarding.
- Executive search services for senior and specialised appointments.



4.2 Business Advisory

The Business Advisory service line provides considered, independent counsel to boards, proprietors, and senior management. The firm works closely with its clients to examine the commercial, organisational, and financial dimensions of the matters before them, and to present clear recommendations upon which sound decisions may be made. Engagements are tailored to the circumstances of each client and are conducted with complete objectivity.

SCOPE OF SERVICES

- Strategic planning and review of corporate direction.
- Feasibility studies and assessments of prospective market entry.
- Review of organisational structure, governance, and delegation of authority.
- Performance improvement and cost management reviews.
- Assessment of business risk and review of internal controls.
- Transaction support, including commercial due diligence.

5. Accounting Services

The Accounting practice constitutes the cornerstone of the firm's professional offering. It encompasses the full spectrum of financial management disciplines — from the maintenance of accurate books of account to advanced advisory services concerning financial reporting, valuation, and taxation within the Kingdom of Saudi Arabia. All work is performed in accordance with applicable professional standards and prevailing regulatory requirements.



5.1 Bookkeeping

The firm undertakes the maintenance of complete, accurate, and well-organised books of account on behalf of its clients. Transactions are recorded promptly and classified correctly, ledgers are reconciled at regular intervals, and management is furnished with timely financial information upon which the affairs of the business may be monitored with confidence.

SCOPE OF SERVICES

- Recording and classification of financial transactions in accordance with an appropriate chart of accounts.
- Maintenance of the general ledger and periodic reconciliation of all balances.
- Administration of accounts payable and accounts receivable.
- Recording of payroll and related entries.
- Preparation of periodic management accounts and supporting schedules.
- Orderly maintenance and retention of financial records in accordance with regulatory requirements.



5.2 Audit Preparation

CAT Enterprises prepares its clients thoroughly for the annual external audit. The firm reviews the financial records in advance of the auditors' attendance, prepares the schedules and supporting documentation that will be required, and resolves discrepancies before fieldwork commences — thereby reducing the duration, cost, and disruption of the audit itself.

SCOPE OF SERVICES

- Pre-audit review of the financial records and trial balance.
- Preparation of audit schedules, lead sheets, and supporting documentation.
- Reconciliation of account balances to underlying records and third-party confirmations.
- Drafting of financial statements and accompanying disclosures.
- Identification and remediation of accounting discrepancies prior to the commencement of fieldwork.



5.3 Audit Management

Beyond preparation, the firm manages the external audit process in its entirety on behalf of the client. Acting as the principal point of contact for the auditors, CAT Enterprises coordinates the audit timetable, administers information requests, and attends to queries as they arise, so that the engagement proceeds efficiently and concludes to the satisfaction of all parties.

SCOPE OF SERVICES

- Coordination of the external audit timetable and deliverables.
- Administration of auditor information requests and document flow.
- Preparation of responses to audit queries and observations.
- Oversight of audit adjustments and review of the final financial statements.
- Presentation of post-audit recommendations for the improvement of records and controls.



5.4 IFRS Advisory

The firm advises clients on the application of International Financial Reporting Standards. Its counsel extends from first-time adoption and transition to the treatment of complex transactions, the assessment of newly issued standards, and the preparation of compliant financial statements and disclosures. Advice is rendered in clear terms, supported by reasoned technical analysis.

SCOPE OF SERVICES

- Support for first-time adoption of IFRS and transition from other reporting frameworks.
- Technical accounting opinions on complex or unusual transactions.
- Assessments of the effect of newly issued or amended standards.
- Preparation and review of IFRS-compliant financial statements and disclosures.
- Instruction and technical guidance for client finance personnel.
- IFRS 9 related services.



5.5 Financial Modelling

CAT Enterprises constructs financial models of professional standard for planning, decision-making, and the raising of finance. Each model is built upon a clear logical structure, documented assumptions, and rigorous internal checks, so that it may be relied upon by management, investors, and lenders alike.

SCOPE OF SERVICES

- Construction of integrated models comprising the income statement, balance sheet, and cash flow statement.
- Budgeting and forecasting models for internal planning purposes.
- Scenario and sensitivity analysis in support of significant decisions.
- Project appraisal and investment evaluation models.
- Independent review and validation of models prepared by others.



5.6 Valuation Support

Where a client is the subject of a valuation performed by an external firm — whether in connection with a capital raising, a transaction, or a regulatory requirement — CAT Enterprises supports the company throughout the exercise. The firm prepares and organises the information required by the valuers, ensures that the financial records, projections, and business plans presented are complete, credible, and properly supported, and represents the company's performance and prospects with rigour and conviction, so that the concluded valuation fully reflects the worth of the business and the objectives of its ownership.

SCOPE OF SERVICES

- Coordination and management of the valuation exercise on behalf of the company.
- Preparation and organisation of the financial information, records, and analyses required by the valuation firm.
- Review of financial statements, forecasts, and business plans to ensure completeness and credibility prior to submission.
- Preparation of well-supported projections and assumptions capable of withstanding professional scrutiny.
- Presentation of the company's performance, position, and prospects in a complete and compelling manner.
- Liaison with the valuation firm and preparation of considered responses to its enquiries.
- Review of draft valuation reports and preparation of reasoned representations in pursuit of the valuation objectives of ownership.



5.7 CFO as a Service

Through this service, clients obtain the counsel and oversight of an experienced Chief Financial Officer on a flexible engagement basis, without the obligations attendant upon a permanent appointment. The firm assumes responsibility for the direction of the finance function, the integrity of financial reporting, and the quality of the financial information placed before ownership and the board.

SCOPE OF SERVICES

- Formulation of financial strategy and long-term financial planning.
- Direction and oversight of the finance function and the reporting cycle.
- Management of cash flow, working capital, and treasury matters.
- Preparation of board reports and communication with stakeholders.
- Support in financing negotiations and in relations with investors and lenders.



5.8 KSA VAT and Withholding Tax Filing

The firm prepares and submits Value Added Tax and withholding tax returns in the Kingdom of Saudi Arabia in accordance with the regulations of the Zakat, Tax and Customs Authority (ZATCA). Returns are prepared from properly reconciled records, reviewed prior to submission, and filed within the prescribed statutory deadlines, thereby ensuring that clients remain in good standing with the Authority.

SCOPE OF SERVICES

- Assistance with VAT registration and related administrative matters.
- Preparation, review, and submission of periodic VAT returns.
- Computation and filing of monthly withholding tax returns.
- Reconciliation of tax filings with the books of account.
- Timely submission of all returns within the deadlines prescribed by the Authority.
- Maintenance of tax records and documentation in accordance with regulatory requirements.



5.9 KSA VAT and Withholding Tax Queries Management

CAT Enterprises represents and assists its clients in all correspondence with the Zakat, Tax and Customs Authority concerning Value Added Tax and withholding tax. The firm reviews notices and enquiries upon receipt, prepares considered and well-supported responses, and manages each matter through to its proper conclusion, keeping the client fully informed throughout.

SCOPE OF SERVICES

- Review and assessment of notices, enquiries, and assessments issued by the Authority.
- Preparation of formal responses, clarifications, and supporting documentation.
- Assistance during examinations and field reviews conducted by the Authority.
- Support in the preparation of objections and requests for reconsideration.
- Advice on rulings, clarifications, and changes in regulatory practice.
- Continuing monitoring of developments in VAT and withholding tax regulation.

6. Technology Services

The Technology practice enables clients to derive full value from contemporary business systems. The firm advises upon, implements, and refines enterprise resource planning systems, and instructs client personnel in the technologies that are reshaping professional and commercial practice. Every engagement is conducted with careful regard for the client's operations, personnel, and budget.



6.1 ERP Implementation

The firm undertakes the implementation of enterprise resource planning systems from initial assessment through to successful operation. Requirements are documented with care, the system is configured to reflect the client's processes, data is migrated and verified, and personnel are trained thoroughly — so that the transition to the new system is orderly and its benefits are realised promptly.

SCOPE OF SERVICES

- Analysis of business requirements and documentation of existing processes.
- Support in the evaluation and selection of systems and vendors.
- System configuration and controlled customisation.
- Migration and verification of data from legacy systems.
- Training of personnel and management of organisational change.
- Support at go-live and formal post-implementation review.



6.2 ERP Optimisation

For clients whose systems are already in operation, the firm conducts structured reviews to ensure that the full capability of the investment is being realised. Underused functionality is identified, processes within the system are refined, reporting is strengthened, and upgrades are planned and executed with minimal disruption to daily operations.

SCOPE OF SERVICES

- Review of system utilisation, configuration, and overall condition.
- Refinement of business processes conducted within the system.
- Enhancement of management reporting and analytical dashboards.
- Integration of the system with ancillary business applications.
- Planning and execution of version upgrades.
- Advanced instruction to raise the proficiency of system users.



6.3 Technology Training

CAT Enterprises conducts structured training programmes that equip client personnel to apply contemporary technologies with confidence and sound judgement. Instruction is delivered by practitioners rather than theorists, and is grounded in the actual processes, systems, and data of the organisation concerned. Programmes address artificial intelligence and its responsible application in business, robotic process automation, data analysis and visualisation, and the productive use of the client's own enterprise systems. Each programme is designed for the specific audience — whether finance personnel, operational staff, or senior management — and is accompanied by practical exercises and written materials that remain available to participants thereafter.

SCOPE OF SERVICES

- Artificial intelligence for business: practical instruction in the application of AI tools to finance, reporting, correspondence, research, and document preparation, together with guidance on data protection, verification of output, and responsible use.
- Robotic process automation (RPA): instruction in the identification of suitable processes, the design and construction of automated workflows, and the governance and monitoring of automations once deployed.
- Data analysis and visualisation: training in the preparation, interrogation, and presentation of business data, including advanced spreadsheet technique and the construction of management dashboards.
- Enterprise systems training: instruction tailored to the client's own ERP and business applications, from foundation level through to advanced functionality and reporting.
- Digital transformation and change awareness for management: briefings enabling senior personnel to evaluate technology proposals and to direct adoption with informed judgement.
- Delivery in workshop, classroom, or remote format, accompanied by practical exercises, written reference materials, and assessment of participant proficiency.
- Post-training support and refresher sessions to consolidate proficiency and address matters arising in practice.

7. The CAT Enterprises Commitment

Clients of CAT Enterprises are entitled to expect, and invariably receive, the following assurances in every engagement:

- **Integrated Expertise** — A single firm providing consulting, accounting, and technology services, whose counsel is therefore coherent and complete.
- **Professional Rigour** — Methodical working practices, thorough internal review, and precision in every deliverable.
- **Integrity and Confidentiality** — Ethical conduct in all matters and the strict protection of client information.
- **Tailored Engagement** — Services shaped deliberately to the circumstances, scale, and objectives of each client.
- **Regulatory Alignment** — Work performed in accordance with International Financial Reporting Standards and the prevailing tax regulations of the Kingdom of Saudi Arabia.
- **Enduring Partnership** — A long-term professional relationship characterised by continuity of counsel and genuine commitment to the client's success.

8. Contact Information

Enquiries regarding the firm, or any of the services described in this profile, may be directed to CAT Enterprises at the particulars set out below. All communications are treated in strict confidence.

Electronic Mail *ceo@thecatenterprises.com*

Website *thecatenterprises.com*

Solutions Today. Growth Tomorrow.