



# ASSURANCE, TAX AND ACCOUNTING PROFILE

Moore Qatar  
Helping you thrive in  
a changing world.

[www.moore-qatar.com](http://www.moore-qatar.com)



# YOUR BUSINESS COMPANION

## ABOUT MOORE GLOBAL AND MIDDLE-EAST

At Moore, our purpose is to help people thrive – our clients, our people and the communities they live and work in. We're a global accounting and advisory family of over 30,000 people across more than 260 independent firms and 110 countries, connecting and collaborating to take care of your needs – local, national and international.

When you work with Moore firms, you'll work with people who care deeply about your success and who have the drive and dedication to deliver results for you and your business. You'll have greater access to senior expertise than with many firms. We'll be here for you whenever you need us – to help you see through the maze of information, to guide you in your decisions and to make sure you take advantage of every opportunity. To help you thrive in a changing world.

Moore has a strong presence in the Middle East, operating 17 offices across the region, from Morocco to Karachi, with its main office located in Dubai, United Arab Emirates. Moore Middle East network is, hence, well positioned to serve an emerging regional market of great commercial and strategic importance due to its growing wealth and resources.

## MOORE QATAR

Moore Qatar officially started operating in December 2012 when partners - Mr. Sami Zaitoon, Mr. Hassib M. Kay and Mr. Fathi Abu Farah joined forces and expertise to expand the Moore Network and serve the local market's needs through the provision of professional advisory and assurance services.

Since 2005, Moore Qatar (formerly known as Access Company) had expanded in double digits of revenue and staff. The total permanent team of Moore Qatar is 65, serving its SME's clients through the provision of Business & Technology Advisory, Assurance, Tax, Risk Management & Growth Support services.

## WHY WORK WITH US?

Your business is unique, and so is our approach. Our member firms invest time to understand your needs completely, helping you take advantage of every opportunity.

At Moore we do things a little differently:

- you'll always have a consistent team with a dedicated specialist partner – so you'll only ever get professional advice to meet your business goals
- if your circumstances change, we act fast – giving you the support and guidance you need to deal with new risks, opportunities, and markets
- we're a part of your team, so you have our support whenever you need it – to make decisions quickly and confidently
- if your business needs to expand, our global network across 100 countries can continue to support you as you grow into new markets.



113

Countries



260+

Firms



547

Offices



30,000+

People



## OUR COMMITMENT

We have become one of the world's, and the Middle East's, leading accountancy and advisory networks over the last 20 years.

Potential clients, currently evaluating their accounting needs in this vital yet complex region, will engage Moore to answer as many questions that will naturally be raised by international CEOs, boards and management committees.

In our business, longevity reflects reliability and efficiency in particular. The Moore Global network, which was founded more than a century ago in London, has grown to be one of the largest worldwide. It now comprises over 650 offices in more than 100 countries.

Our regional network provides a full platform to serve our clients' international aspirations and cross-border objectives. As the world becomes smaller, so the need for timely down-to-earth expert local and international advice grows. Moore will show how their research and experience assist clients in their decision-making, both today and for the future.

In the sectors we cover we focus on technical expertise, a commitment to professionalism – and the level of discretion involved – all reflect a proven, practical approach. Subsequently, clients soon appreciate the essential supportive values of Moore – our collaborative approach, loyalty and investment in creating mutually beneficial long-term relationships.





The key to a valuable compliance service is the strength of the relationship between the client and the service team.



## OUR SERVICES

Our global network of more than 20,000 people enables you to access a comprehensive range of services, skills and up to date practical experience of the latest trends and issues affecting the global market place, as well as the local technical knowledge required to add real commercial value to you and your business.

### AUDIT & ASSURANCE

Moore Qatar recognizes the commercial importance of providing assurance on your business controls and, ultimately, satisfying regulatory requirements. However, we offer much more than just a basic compliance service. We understand the need to provide advice to help you develop your business and achieve your commercial objectives.

The key to a valuable compliance service is the strength of the relationship between the client and the service team. This enables our work to be thoroughly and accurately planned and tailored to each client's specific needs.

Moore Qatar works to ensure that the audit approach is applied consistently across our global network, so that clients can be assured that audit quality is maintained to the highest level.

The following sub-services are placed under the umbrella of Assurance Services:

#### 1) Financial statements Audit and Review Services

- **Audit Services**

We adapt our audit services to fit your unique needs, but what doesn't change is the exceptional service quality we deliver to all our clients.

Whether you're already at the top or you're on your way up.

The quality of our audit starts with each of our assurance professionals who have the breadth of experience that comes from auditing many of the world's leading and fastest growing companies and to whom we provide the best available ongoing personal and professional development.

- **Review Services**

Reviews provide limited assurance to outside interests and involve inquiries and analytical procedures that confirm financial statement matters and identify any items requiring further analysis. We perform reviews to ensure the integrity of your data.

#### 2) Accounting Compliance and Reporting Services

Accounting Compliance and Reporting services is focused on helping large, multinational companies meet their financial reporting requirements in Qatar.

#### 3) Agreed Upon Procedures Services

An agreed-upon procedures engagement is one in which a practitioner is engaged by a client to issue a report of findings based on specific procedures performed on subject matter.



#### 4) Compilation Services

A compilation differs significantly from a review or an audit of financial statements. A compilation does not contemplate performing inquiry, analytical procedures, or other procedures performed in a review or an audit. Additionally, a compilation does not contemplate obtaining an understanding of the entity's internal control; assessing fraud risk; testing accounting records by obtaining sufficient, appropriate audit evidence through inspection, observation, confirmation, or the examination of source documents or other procedures ordinarily performed in an audit. Accordingly, we do not express an opinion or provide any assurance regarding the financial statements being compiled.

#### 5) Interim Audit

#### 6) ICOFR Review (For Listed Entities)

#### 7) Stock Audit

### OTHER ASSURANCE SERVICES

- Interim review of financial statements
- Agreed upon procedures
- Examination of prospective financial information
- Special audit
- Compliance reports
- Fixed assets lifecycle management
- ICV certifications
- Comfort letters associated with debt offerings
- XBRL forms (for listed companies)
- Translation of financials
- IFRS and accounting advisory services



“Moore were there for us for the whole journey. It was clear from the start they had a thorough understanding of our sector, and they were dedicated to helping us achieve our goals. It felt more like a partnership than a client relationship”



## TAXATION

There are tax implications for whatever we do in today's world! Tax is an inescapable element of almost every business activity and in every jurisdiction where you conduct business. Decisions made today will often affect your tax burden in the future.

Moore Qatar helps you achieve maximum tax-efficiency in the short and long-term by providing a range of local tax services and advice, including:

- Corporate and personal tax compliance
- Corporate and personal tax planning, consultancy and structuring
- Tax investigations support
- VAT, FATCA and other taxes
- Tax registration and clearance
- Transfer pricing services
- Contract filing
- Withholding taxes
- International taxation
- Tax performance advisory
- Tax policy and administration
- Tax accounting
- Tax deadline extensions and appeals

The growth in the global economy means an increase in cross-border transactions. With foreign tax legislation comes a wealth of opportunities and pitfalls in structuring your supply lines and operating structure around the globe. International tax solutions go far deeper than merely direct tax, with issues such as foreign custom duties, VAT and transfer pricing also requiring attention.

Moore Global international network of member firms provides access to a comprehensive international tax planning service and all the international tax and commercial information you need to enable you to grow your global business successfully.

This includes advice on:

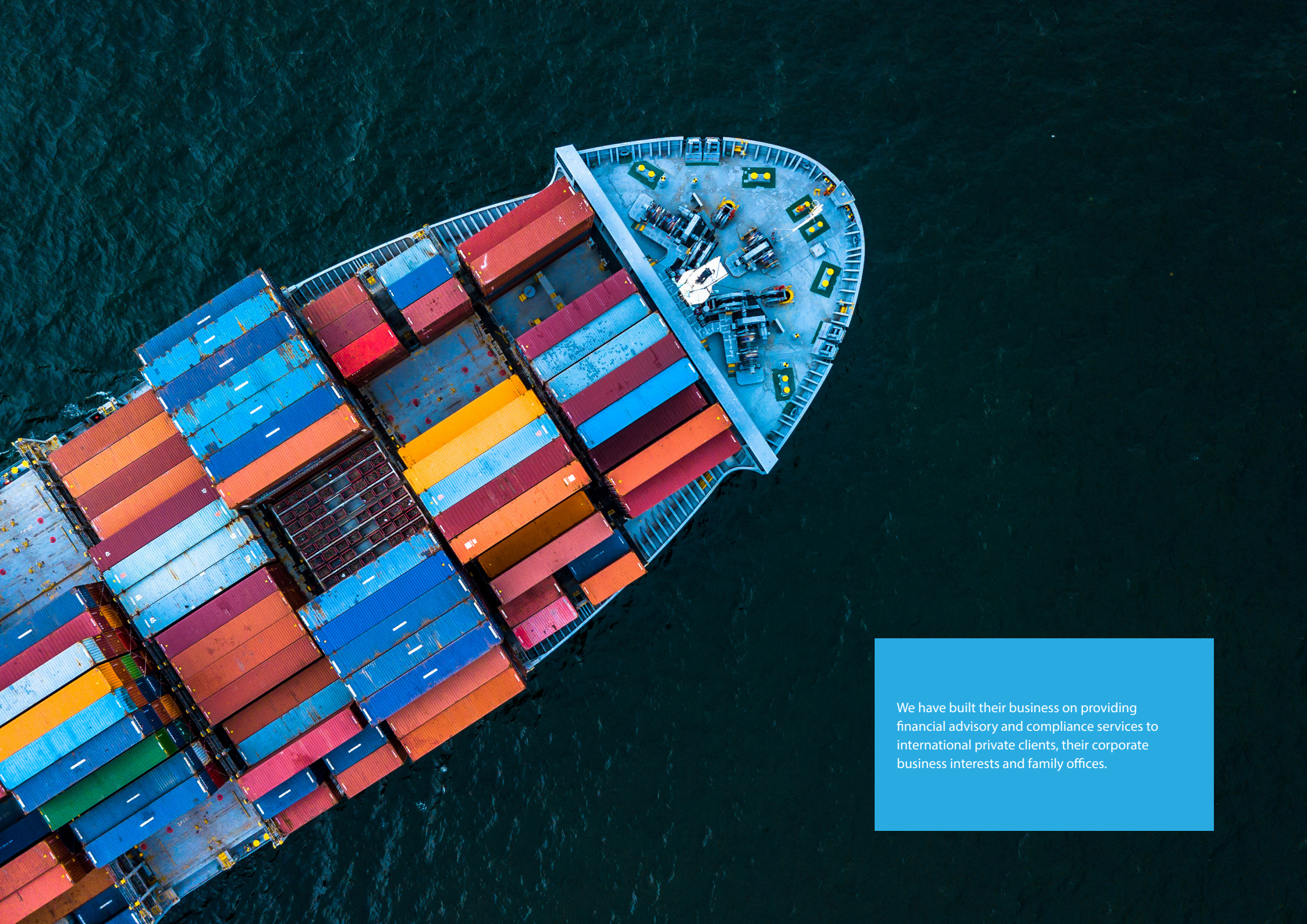
- International group and financing structures
- Cross-border transactions and transfer pricing
- International trading
- Corporate residence
- Trading in or with a country
- Branches, agencies and service companies
- Inward and outward investment
- Protection of assets, income and capital gains using overseas structures and trusts
- International employment arrangements
- Intellectual property
- International private client services
- Detailed local advice and support

## SPECIAL SERVICES

Whether your company is anticipating operating in a complex overseas environment or wants to make the most of its employee learning, we have specialized services that can help:

- Family Business Services
- Fraud Investigation Services





We have built their business on providing financial advisory and compliance services to international private clients, their corporate business interests and family offices.



## OUR SECTOR EXPERTISE

### PRIVATE CLIENTS AND FAMILY OFFICES

Moore Qatar is acknowledged as leaders in the private client arena.

We have built our businesses on providing financial advisory and compliance services to Qatari private clients, their corporate business interests and family offices. These services range from providing statutory audit and tax return services to private clients' corporate interests to international structuring and trust planning for their families.

The relationship between Moore Qatar as advisers and the families they act for is unique. We are known not only for technical quality, but also for their discretion and attention to confidentiality, which is of second nature. Above all, we succeed by providing the high level of care and personal service required to fulfill their responsibilities and meet clients' needs.

### PUBLIC SECTOR AND GOVERNMENT

Moore Qatar's public sector teams have extensive expertise in all areas of the public sector. Through practical hands-on experience, we have a comprehensive and thorough understanding of the issues that affect:

- Local and central government
- Educational institutions
- Health
- Arts and heritage
- Local funding
- Social housing

We have a track record of success and invest much time developing close relationships with our clients. This enables us to build clients' trust and helps

them feel able to seek their views on any matter.

### REAL ESTATE AND CONSTRUCTION

Our global network of member firms includes business advisors drawn from a variety of disciplines, who provide services to property investors, developers, real estate consultants, surveyors and architects. With extensive experience and knowledge of the real estate and construction sector, we understand your business is unique.

We deliver the highest quality service tailored to your local, national and international needs, providing you with the right advice and support; innovative solutions; and identifying opportunities to unlock your potential for growth.

### MANUFACTURING, TRADING AND RETAILS

With rapid shifts in demand, developments in technology and an increasingly competitive and globalised marketplace, businesses need to be more responsive to change than ever before.

A global marketplace is demanding production of higher quality goods, faster response times and lower costs while mass customisation, outsourcing, and leaner margins are increasing competitive pressure. Successful companies are those doing more with less while becoming increasingly customer-centric.

As experienced advisers to the sector, Moore Qatar focus on helping clients to run their businesses efficiently, take advantage of opportunities and stay one step ahead in a demanding and dynamic environment.





## PROFESSIONAL SERVICES

Our professional services experts across the network recognize that each professional practice is a unique people-based business. They build long-standing relationships to properly understand not only the businesses but also the key decision-makers.

They are aware of the challenges affecting professionals, with the changing face of the economy, increased regulation, budgetary constraints, and pressures to retain top performers.

Our clients include consultants (general, IT, recruitment), solicitors, architects, property advisors, accountants, software developers and other professionals.

## ARTS, ENTERTAINMENT AND MEDIA

This diverse and creative sector requires a business advisor who is focused on the big picture while managing the important details. We are passionate about culture, media and entertainment and we understand how it operates, representing companies and individuals in many areas of this sector.

We take a holistic approach to addressing your needs and provide specific advice and tailored solutions

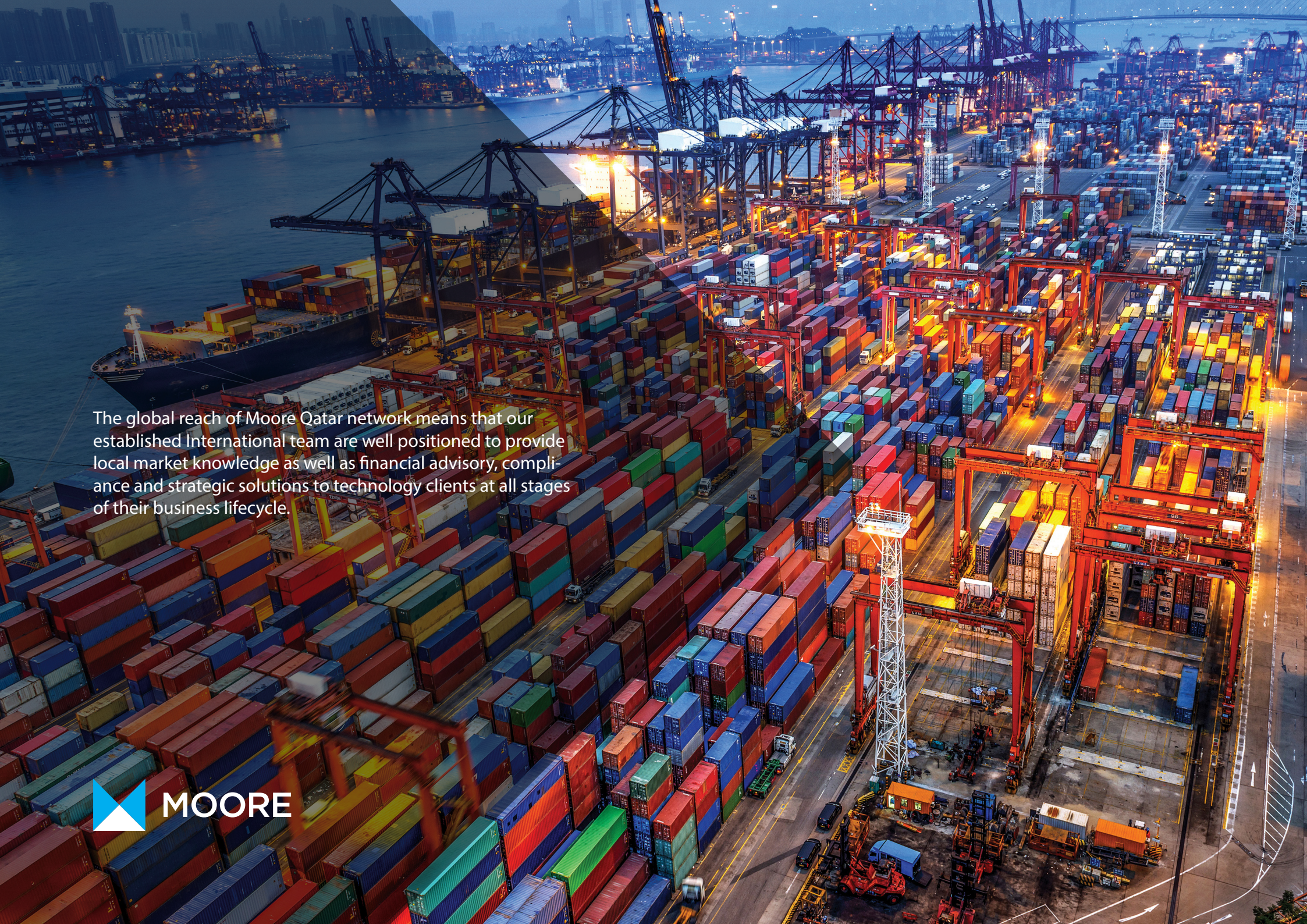
## FINANCE AND RELATED SUPPORT SERVICES

In a highly regulated environment, financial and commercial institutions face increasing demands.

Moore Qatar provides support strategies and solutions for financial institutions to navigate this challenging environment.

We can help develop creative solutions; design and implement strategies to improve quality and the level of services; get a handle on all the details and work with you to develop a blueprint for running your practice more effectively.





The global reach of Moore Qatar network means that our established International team are well positioned to provide local market knowledge as well as financial advisory, compliance and strategic solutions to technology clients at all stages of their business lifecycle.





## FOOD AND BEVERAGES

The food supply chain is vast, contributing billions to economies globally, involving various agricultural and horticultural enterprises and food processing businesses.

Moore Qatar understands the challenges facing this dynamic and ever shifting sector and can help ensure your business is well structured to run efficiently and profitably.

## TECHNOLOGY

A technology revolution is sweeping the globe and the pace of change in the tech sector means that the need to adapt quickly is vital. Specialists from member firms across the globe understand that this evolving operating environment requires knowledge and experience of the key issues facing tech companies. From valuing intellectual property to complex compliance issues, data security to business process modeling, our professionals offer effective, strategic and operational solutions specifically tailored to the needs of every organisation.

Realising your international ambitions Globalisation is a key trend in the business world today. The nature of the technology industry means many of the businesses our member firms work with have international operations or ambitions to globalise. The global reach of Moore Qatar means that our established team are well positioned to provide local market knowledge as well as financial advisory, compliance and strategic solutions to technology clients at all stages of their business lifecycle.

## HEALTHCARE

Healthcare is one of the most vital industries in any country today and also one of the most challenging. Providers face uncertain revenues; increasing costs; and changing payment systems. It is therefore imperative to have operational stability and efficiency; strategic development and

implementation; and optimal levels of performance and quality assurance.

We have worked with some health care practices. We know the language of insurers and are experienced at negotiating better deals with new associates, hospitals, and even equipment suppliers. We will help you streamline your processes; meet regulatory requirements; and better manage your revenue and expenses in today's challenging environment.

## CHARITIES

Moore Qatar understand that not-for-profit organisations are under continuous pressure to keep pace with demands for transparency, accountability, and governance. Every penny is crucial and best value is an over-riding factor in decision-making.

Moore Qatar objective is to help clients prosper in this highly competitive marketplace, and services are therefore geared to helping clients in this technically demanding sector succeed.

## SHIPPING

Moore has been associated with the shipping industry for over 70 years. We are therefore in a unique position to provide a comprehensive and confidential range of specialist business development and traditional support services to the industry.

In our long association with the shipping industry, we have accumulated an unparalleled depth of knowledge and breadth of worldwide experience, and with member firms in all of the principal shipping locations throughout the globe, we are able to provide a truly international service to clients.

Clients range from single vessel owners to large multinational corporations, and include not only ship owners but brokers, ship managers, port operators and logistics businesses, but key to Moore Qatar's success is people: dedicated experts who have worked both for and within the maritime industry.



## UTILITIES, INFRASTRUCTURE AND ENVIRONMENTAL SERVICES

Moore Qatar utilities and infrastructure specialists have a track record of expertise and practical knowledge in the challenges surrounding these specialist areas. They have gained this experience through working with both private and public sectors organisations across a wide range of industries, including: construction; energy and renewables; transport; and waste.

They can provide you with a fully integrated service across the range of taxation; accounting and financial reporting assurance; and financial modeling, over the life of your project.

## EDUCATION

Other than providing good teaching and great facilities, educational institutions are required to run like well-oiled businesses, seeking opportunities to develop, while adapting to the ever changing demands of the education landscape.

Moore Qatar will work with you to understand the ethos of your establishment and your needs, so that they can provide tailored services to help you achieve your ambitions.

## INSURANCE

Continuing pressure to be efficient, reduce costs and increase profitability is an ongoing challenge for the insurance market. Global risk pools in emerging markets are increasing, with customers choosing to buy locally to gain local expertise and to keep the cost of insurance down.

Moore Qatar helps companies streamline their operations, meet their regulatory requirements, and better manage their costs and revenue in this shifting environment.

With our experience in providing services to the insurance sector, we pride ourselves on the breadth and depth of insurance expertise, offering specialist and tailored support to industry participants and regulators, locally and internationally.



## OUR CORE TEAM



**Sami L. Zaitoon**  
Managing Partner



**Hassib M. Kay**  
Executive Partner



**Fathi Abu Farah**  
Audit Partner



**Salah Zaitoon**  
Audit Partner



**Ahmed Al Khalifa**  
Audit Manager

## OUR CREDENTIALS

Moore act as auditors and advisors to numerous Qatar and global entities through our network firms. As a firm with a significant international client base, advising on the planning and control of multi-jurisdictional issues is a key element of our offering. The scope of our services to clients with international operations extends, therefore, beyond the delivery of compliance services to advising on international business structures and tax issues to perfect their position in cross-border transactions.







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