



**EXPERT CPA**  
Tax Consultancy



# Expert CPA

**Accounting & Auditing & Tax Consultant**  
**Financial and Administrative Development consulting**  
**System programs ERP**



## EXPERT CPA

- **Trade Name:** **Expert CPA Tax Consulting**
- **Legal Form:** Single Member LLC
- **Address:** Building, First Abu Dhabi Bank PJSC, West 1, 7 Al Hosn, Abu Dhabi - United Arab Emirates
- **Date of Establishment:** 25/06/2019
- **Company Activity:** Tax consulting - Bookkeeping – Auditing- Establishing companies - Financial and Administrative Development Consulting - ERP System Programs - Company Formation
- **License number :** CN-2672150
- **Tax Agency Number:** 30004469

### Management and Ownership

**Chairman:** **Ashraf Abdel Moneim Abdel Wahid Hagar**

**Executive Partner:** **Mustafa Mohamed Hosni**

**General Manager:** **Walid Ali Mohamed Rashad Al**





**Under a single umbrella, all development factors and realizing goals are gathered.**

**Profit-making and integration of values intertwine to form our method in administration.**

**For being unique in employing creative methods and experience to unleash the growth of business and realizing financial planning, we introduce a package of diagnostic tools in various domains.**

**To achieve more profits and administrative stability, we offer to our clients Financial Auditing Business administration, marketing, Financial Human Resources and Management, training, technical solutions, developing and monitoring Integrated Business Solutions (EPR).**



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The Board Members & The Executive Partners
Our Clients are partners of success







## Our Vision

ECPA aims to be the first choice for financial consultations not only in **UAE** but also in the Arab World. We seek to offer comprehensive services characterized by rapidness and at a suitable cost. Our qualified team take upon its shoulders to realize our aim through utilizing developed systems and according to the professional standards and ethics.



## Our Mission

- ▶ Sticking forward to the rules of certified accounting and its ethics.
- ▶ Enhancing the role of a certified accountant, in addition to abiding by neutrality and independence.
- ▶ Preserving the tradition and honor of the Profession.
- ▶ Encouraging the scientific research in the profession various branches.
- ▶ Contributing in planning and developing the training programs to elevate the human resources proficiency through continuous education, and to increase the productivity of oversights upon the facilities under audit.





## Mr. Ashraf Hagar's Statement

### Chairman of Board of Directors

Digitalizing Business on the levels of operating, administration and finance in both major and minor sectors, becomes the first priority for every decision maker. This happens due to global economic changes in terms of relying upon new technology and a continuous marathon to innovate new methods to achieve more marketing shares, and to maintain profitability and performance. Hence, it is necessary to maintain the internal audit systems that are responsible of preserving the facility real estates. Therefore, Decisions are made precisely and on the right time mean while benefiting from tax savings granted by virtue of the state laws.



## Who We Are?

**EXPERT CPA** was established in 2019. It is an **Emirati** joint stock company that combines professional certified accountants of more than 20 years of experience in business. They are specialized in the field of accounting, auditing, tax consultancy, and establishing companies. More than 25 specialists including accountants, auditors and information system engineers work together to offer the latest technologies that help a client to achieve financial and technical targets at the least processed changes in systems. This professional staff ensures that you'll build a healthy work environment in order to achieve stability and reach the targeted growth rates.

We offer you financial consultations and innovative solutions to overcome recessions or in case of not achieving targeted marketing or sales. Technical arbitration is also provided for private companies through applying plans to avoid any sort of hinders to achieve their targets. Moreover, Digitalizing Administration, by applying the global standards, sustains the restructure of internal audit systems in short time to keep pace with digitalizing and to maintain the facility assets and property.











## External audit and audit services

Our Auditors carefully considers to express their professional opinion on the financial statements (positive confirmation) regarding the financial data is fairly offered in compliance with the State certified Accounting standards. To formulate such an opinion, an audit applies certain procedures: firstly, he decides to accept the audit task or not; secondly, in case of acceptance he starts to plan for the process of auditing; thirdly, he implements this plan by utilizing a set of professional tests, confirmations and evaluating their results; and finally he issues a report whether to the management or to the shareholders about the financial statements and the ability of the applied control systems to prevent the leakage of the facility's assets.

Accepting auditing process is usually related to the safety and strength of the applied internal audit systems. In case auditing process is not based on the rules of accounting systems, it leads undoubtedly to illusive results. Therefore, we don't accept auditing systems that aren't established in accordance with accounting systems, and conform to the accepted stabilized standards in the State.

Furthermore, our auditors will not accomplish such a traditional role, however, they will be pioneers for a development and planning process based on the reliability of historical data, that' to reach trustable future plans.

The followed methodology in auditing process may change according to the activity. Hence, our profound understanding helps us greatly in perfectly accomplishing the auditing process.

There are four-pronged approaches to run external audit process:





## 1-Validating the understanding of Activity and the authenticity of applied auditing services

Auditing process success mainly depends upon the auditor's previous experiences whether in the same facility or in similar ones. Such a trait gives an audit a further ability to initially understand the Activity and its details. At the first glance, businesses look similar but in fact after a thorough study for every activity, fundamental issues can't be overlooked while auditing. This is due to the fact that there are certain followed norms in the profession regarding measurement, receiving and disbursement of funds.

If such minute details aren't fully well-grasped by an auditor, the facility employees may affect his opinion. Hence, we only have highly experienced auditors in activity in general and in auditing in particular.

Measuring the maintenance of the applied control systems in a facility is crucially important as well. The co-auditor identifies during his first visit how far the applied control systems are working efficiently through remarking whether executive employees has direct reference to the CEO or not; and whether the CEO office is piled by required documents to be signed or not, etc. Such attitudes may appear regular, but they are remarks to the auditor to decide whether to take upon the auditing mission or not.







## 2-Automation of Audits

"Capital Program for External Audits Management" enables us to be far from solely depending on an auditor's personal judgments. It sustains hugely our professional senior auditors to come up with templates served to the program system, and then to be used by the junior auditors. According to mathematical equations, a systematic judgment is released depending on the inserted data, instead of an auditor's personal judgment, and even inserting the samples is done without any human assistance. Therefore, Audits are not subjected to any outer effects, neither from the facility nor its employees.

## 3- Information Systems Audit Management

Today's financial and administrative systems are electronic ones, that's why we have a specialized department in Information Systems Audits. It is a super secured system against any threats. In order to issue a precise and sound data, we are involved in studying this system, its recorded credentials and the allowed persons to get access to it





## 4-Presentations For Reviewing The Audits Results

We insist to present our reports, hand to hand, quarterly to the shareholders or the concerned figures, and not merely prepare the reports without presentations. Businessmen always need to listen to their auditors in various issues such as: the facility performance, control system improvement, the low rate of labor turnover, or customer loyalty improvement. Such issues may not be written in reports, but a decision maker is in need to know about them from an impartial external observer. An employee may report that, but he wouldn't be impartial as an auditor.





(Stop the leaking of the facility)

our auditors will not accomplish such a traditional role, however, they will be pioneers for a development and planning process based on the reliability of historical data, that' to reach trustable future plans.

The followed methodology in auditing process may change according to the activity. Hence, our profound understanding helps us greatly in perfectly accomplishing the auditing process.

## Secrets of our Excellence in Audits

### First: Sticking to Professionalism and Standards

Profound Understanding of the facility activity is considered among the first priorities. It is achieved through studying the applied internal control systems in terms of technicality, management, and finance.

### Secondly: Standards of Accepting an Auditing Process

The external auditor's work goes in parallel to the financial department on quarterly basis in order to control the activities regularly and to solve any problem at once and not by the end of a year.

### Thirdly: Going Beyond the traditional role of an auditor

Auditors are keen to periodically set meetings with the top management of an organization to present, discuss auditing results, and to suggest suitable solutions.

### Fourthly: Quick Decision-Making

Helping the management to take a quick decision by instant presentations of auditable financial statements in the appropriate time.





## Tax planning services and Consultations

- **Administering taxes is operated in a way that copes the technological development in the global tax system which is imposed by Group of 20 (G-20) and the Organization for Economic Cooperation and Development (OECD). A facility according to this global tax system must accomplish the followings:**

- 1- Issuing tax bills must be processed according to the technological procedures.**

- 2- Reducing dealings in cash, and use instead bank transfers.**

- 3- Dealing with a facility with all its branches and affiliates in anywhere in order to be benefited from the granted legal savings to the investors in full compliance with law and its complementary legislations.**

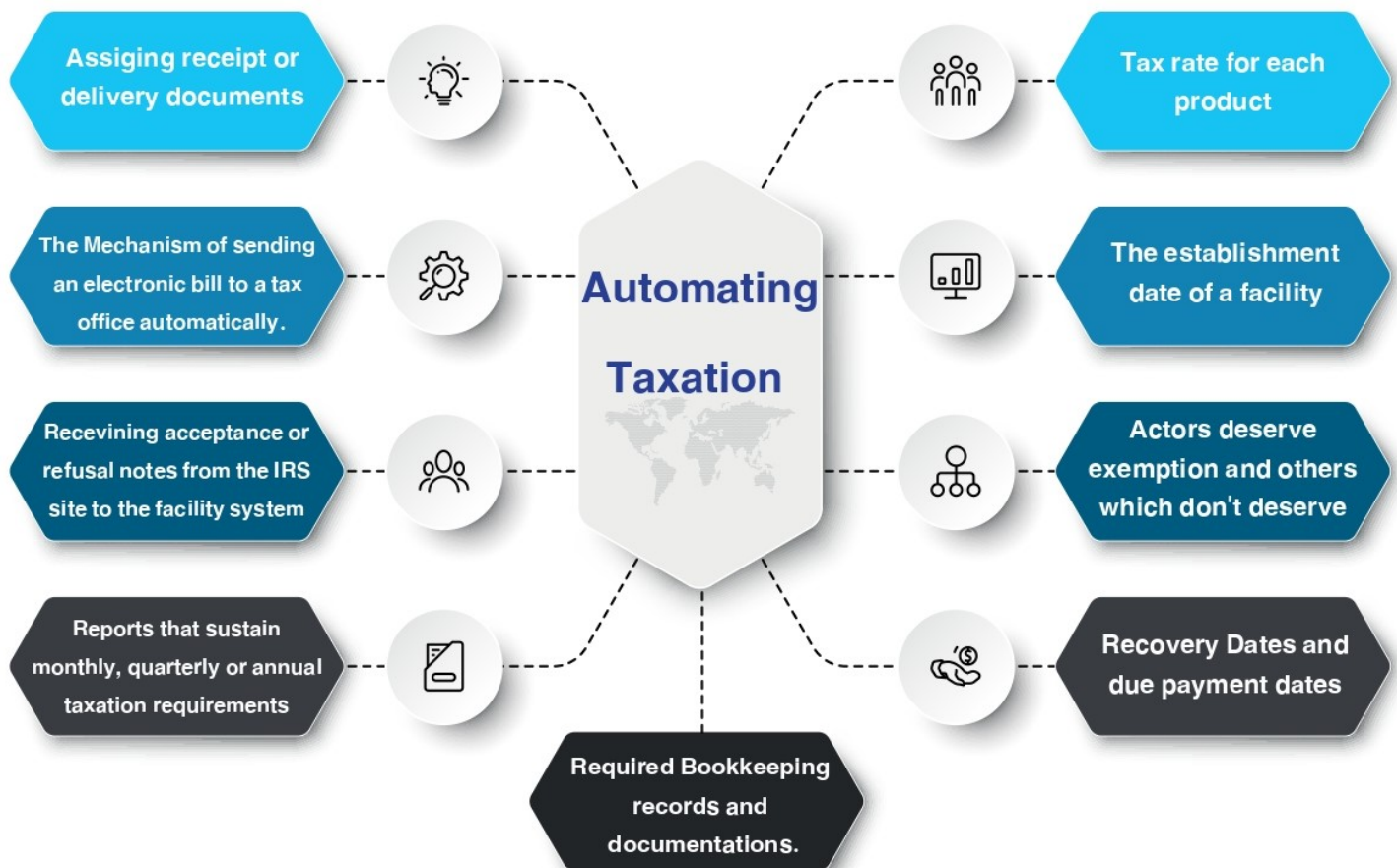
- **There are three-pronged approaches to manage Tax planning.**





# 1 - Automating Taxation

We automate taxations and insert all taxation requirements into the facility EPR system and link it to the state system. Our experts accomplish the task according to their experience and studies to handle day-to-day taxes.



## 2- Controlling the Daily Taxation operating Process

The Second stage to create the previously mentioned system is to automatically follow up the correct execution of the system and examine the precise results at monthly basis at least. The process of establishing value added tax (VAT) is to prepared also by the end of each month as it is the corner stone in taxation system

One of our tasks is to quarterly prepare the work earnings tax returns and checking its conformity to the Payments to the bank in accordance with Non-Monetary Payment Act (N◊18) of the year 2019; and to ensuring the Tax system integrity particularly in labor-intensive projects.

Preparing tax credit returns and quarterly achievement is generated automatically from the system, in addition to ensuring that all the resulted sums are already deducted from the suppliers and they got a notice.

## 3- Quick Response to Taxation Management Requirements

Daily operations entail requirements for taxation management, quick response to these requirements indicates the trust bridges built between a taxation entity and the company. Delayed Response to the taxation management arouses doubts on the credibility of the applied tax system. Hence, the tax entity trust will be given to the facility after setting a system that ensures quick response in the right form.

# Secrets of our Excellence in Taxation

01



Checking out all branches of tax returns: General tax, Work Earnings Tax, Value Added Tax (VAT), Stamp tax, and Tax deduction and collection; and Following up tax files and other tasks. Receiving and following up assessment roll and quick reply to them to abide by the duration assigned by the Law

02



Quickness of preparing tax returns and delivering them on time.

03



Keen following up to any amendments to the Tax Laws, attending courses and workshops to be aware of the amendments and how to benefited from any available tax exemptions.







## Legal Advice and Incorporation Services

There are three-pronged approaches to offer legal advice and planning from the early-date of the facility establishment:

### 1- Legal Considerations that frame out a stabilized legal basis to the facility

We mean by this:

- A** A proper selection for an appropriate legal identity.
- B** A proper selection of the suitable activity.
- C** Regulating authorities, and signature and management rights.
- D** Setting regulations to maintain rights such as: meeting regulations and its announcements, meeting validity, decision-making quorum, and meeting areas, etc.
- E** Fair ratifying for the percentage markups, etc.

Our Legal Department has the capabilities to ratify a stable legal entity which eventually has traces on the facility performance, as follows:

- A** A stable relationship among the partners due to tangible fairness and transparency inside the halls of the facility. Furthermore, giving each partner his due right and differentiate between the one who participates with his effort and money and the one who only shares with his money. Undoubtedly, Formulating the shape of this relation from day one protects the facility from any future anticipated crisis.
- B** A stable relationship between the facility and the clients, suppliers, and governmental authorities.
- C** A stable relationship between the facility and external investors who feel secure and satisfaction.



**D** Preserving the estates of the facility by firm contracts that ensure keeping the original copy and secure it against loss or steal.


Absence of legal planning may consequent future unsolvable crisis. Someone may establish a company without putting onto consideration that his company may expand, merge, or obsess. Hence, to get out of this dilemma, he may have to denounce the legal entity of company, resulting in losing a long luminous history.

The Legal Sector like any other sectors needs well planning, otherwise the decision maker will always find himself facing administrative dilemmas.

## 2- Applying these legal considerations and following up performance and meticulous results

Implementing a plan is the core action. The plan can be perfectly done, however, poor implementation results in poor performance. This happens when periodical meetings are discarded, approving financial lists and presenting a copy to the entity isn't applied, and consequently an accounting problem arouses among the partners. Such doings will lead to the collapse of the legal system to the facility.

Our Team keeps an eye to implement all these legal procedures. Although such details might seem minutes, but on the long term it is entirely important to secure the facility from any violating actions.





### 3- Instant Dealing with any unexpected legal result

Like any other system, unexpected issues may occur, and our role to protect the facility is to:

- 1 Instantly act upon the problem.
- 2 Follow scientific approach to find the best solution.
- 3 Admit with the centers of power.

### 4-Automation of legal compliance

The Service of legal compliance enables the facility to be acquainted with the validity of the company legal documents such as, tax card, business register, registration certificate, etc. Maintain the expiry date of these documents and setting a tool to notify this before a suitable period of time.



# Development and Operation Comprehensive Solutions Services

We will closely understand the activity and converge on its weaknesses so that we come out with the manual of operating policies and control systems from the womb of daily business, away from the ideal policies that may not be suitable for all establishments at all age stages, then we will automate these policies through a system suitable for the facility, Monitoring the safety of the application periodically through the review and auditing team.



This procedure will lead the facility entirely to digital transformation or the promotion of digital transformation.





# 1-Why digital transformation?



**Saving effort, time, and the end of human errors resulting from the disorganization of departments on a single network. The culture of separation of each department by itself from the facility will cease and the absence of a unified goal for all departments and your facility will start to reap high profits as a result:**



**Documenting cooperation between different departments through an organizational structure documented within the system and a documentary cycle with activated powers within the system, and any actions can only be enforced through (the organizational structure and business cycle drawn within the system)**



**Standardizing the language of dialogue.**



**Unify the goal.**



**Accurate reports that help in making decisions, whether in sales and marketing departments, costs and expenses, which makes the speed of decision-making based on the highest sound information in a sound time and from anywhere in a fraction of a second on your mobile device**



**Non-personalization of events and procedures, so confrontations will not be between the manager and his management personnel, the confrontation will always be between the person and the new system in an organized and healthy work environment.**



**It helps decision-makers not to be preoccupied with the daily routine business and focus on following up on the business through screens, and instead to be busy making strategic decisions that will accrue to the business in general with more profits.**



**What can be measured can be developed where the enterprise can measure everything, no matter how small, and then it can develop its business.**



Digital transformation reduces the waste of assets for the company in terms of the ability granted from detailed reporting systems that are prepared in less than a minute, not to mention the rudimentary method that takes hours and allows errors or fraud to the human factor.



The introduction of the digital signature system, which facilitates the completion of the work cycle from the beginning of purchases until the complete product without the need to wait for the signing of paper documents, as the system does not allow there is room for error or wasting money, resources and time.

## 2-What are the advantages of our intervention in digital transformation?

It may be easy for the company to make a decision to digital transformation through its own team, but experience has shown that the reality does not support this for reasons including:

1- Digital transformation is the most important method for linking the economic entity to the outside world as the global vision in commercial systems is that everyone works on a single network in which trade and commercial exchange procedures are taken in a timely manner compared to manual systems and old systems, and if your esteemed company continues to deal with the old systems, a large gap will be generated. Loss of deals, recession, and inability to control assets and conserve company resources.



2- Digital transformation does not mean transferring the procedures that were carried out manually to be recorded electronically without taking advantage of this technological shift to simplify procedures and increase control. The essence of the business process will not change, and therefore your profits will not be affected by that.







### 3- What is the advantage of the consulting experience provided by us in the work of digital transformation?

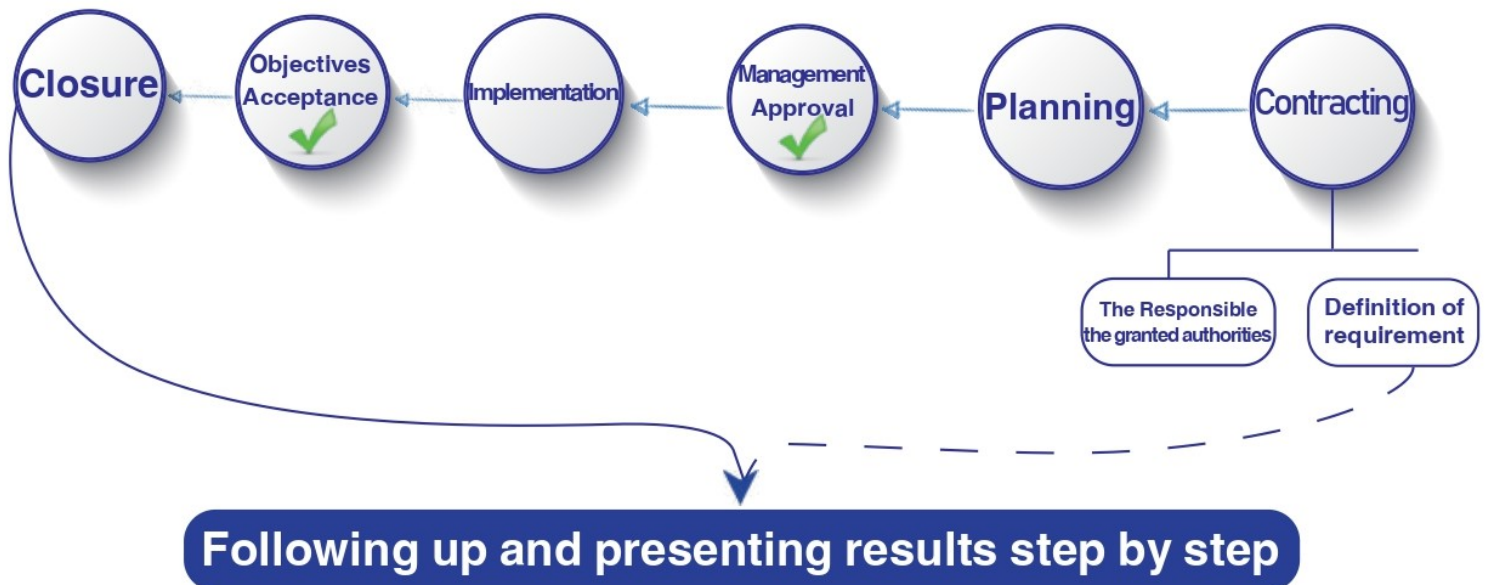
It may be usual for the software company itself to activate its own system, but experience has proven that this does not bear fruit. Our company:

Cares about detailing the software according to the needs of our esteemed client and in a way that suits the ability to develop it, to provide the best ways to do business, to be compatible with standards Accounting and auditing in force in the country of application and the countries of the world, and it gives us the ability to have a fundamental role always in pushing business towards the requirements of the accounting profession and auditing, avoiding personal opinions and methods of treatment that are not recognized, and benefiting from our accounting experiences mixed with how to activate the programs, Therefore, we always look for compliance with what is recorded in books as a profession that anyone who professes can read easily and without being linked to the presence of people.





## 4-Secrets of Our Excellence in Digital Transformation In the already transformed sectors



### 1. Contracting Phase:

Implementing the work cannot be started without a written contract stipulated for the expected product to be delivered to the company; the persons assigned by the company as leaders of the digital transformation project and their supreme leader; and the reports that will be handed every now and then while doing the project.

## 2.Planning Phase:

Digital transformation project is a very complicated one because it deals with the individuals' cultures and beliefs in life before it deals with the documents. Therefore, we deal with the digital transformation project as any project -:

### C- Objectives



### B- GOALS



### A- SCOPE



Our focus in the planning phase will be on estimating, organizing and arranging all of the company activities through a group of activities:

- A- Receive written transfer requirements from the departments.
- B- A written communication plan between our teamwork and the company's teamwork.
- C- Clearly define the scope of our work, and state any limitations on the scope.
- D- A Perception of the activities details that configure the project.
- E- A compilation of these precise details into groups and stages of implementation, and assigning the start and end of each group.
- F- Estimating the professionalism of our teamwork that suits the plan.
- J- Defining a clear concept of the quality and success of the project and how to reach the excellency.

- A list of project implementation risks will be made to develop a clear plan to respond to the expected high risk only, and the risks of limited importance will be ignored.
- After completing all of the above, an "activation plan" will be submitted to the decision maker, specified in the contract, for approval.



# Ashraf Hagar



## CEO

Legal accountant and auditor of joint stock companies has more than 23 years of experience in the field of activating systems, auditing and taxes for many start-ups and many medium-sized companies in several Arab countries, where he runs the company's branch in the Emirate of Abu Dhabi and his achievements record full of success stories and specialized literature.

Ashraf Hajar holds a BA in Commerce from Ain Shams University in 1995.

He holds the registration of the Central Auditing Organization as a certified auditor.

Obtained the approval of the Financial Supervision Authority as a certified board member as of December 2013.

Registered with the Financial Supervision Authority The register of auditors of associations and financing facilities

He is the author of the book entitled, "The New in the Egyptian Tax Law 91 for the year 2005",

And another book, "The New in the Joint Stock Companies Law 159 of 1981".



## Mostafa Hosni

### International Tax Partner

A chartered accountant and auditor with more than 14 years of experience in electronic systems auditing by testing existing systems and their effectiveness in achieving the facility's policies and the safety of its operation of the data it receives. Hosni worked for a long time in the Emirate of Dubai, specializing in electronic audit work for a group of different companies as a consultant.

He holds a Bachelor of Business Administration in 2006 and holds a postgraduate diploma in Accounting and Auditing, Faculty of Commerce, Ain Shams University in 2013, and holds a tax agent in the United Arab Emirates in 2019



## Waleed Ali

### Emirates Branch Partner

Partner and manager of the Dubai branch in the United Arab Emirates. He has 8 years of experience in the work of holding public accounts, auditing and tax works for many sectors, especially the pharmacies sector, the educational establishments sector and the advertising sector. He contributed to the development of a module to automate the discretionary budgets of companies. He is considered one of the first Egyptian accountants who worked in the Emirate of Dubai since the beginning of the application of the new tax laws and regulations to the Gulf region at the beginning of 2018.

He holds a Bachelor of Commerce from Ain Shams University 2013.





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Salma Mohamed Al Mansoori  
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# EXPERT CPA

**Head Office (Cairo - Egypt)**

**90 Al-Merghany Street - Heliopolis - Cairo**

**0226909968 / 026909961 / 0226909962**

**info@ecpa-eg.com**

**Abu Dhabi Office (Abu Dhabi - United Arab  
Office No. 1104, 4 Al-Arshan Street, Al-Hosn  
Khalidiya, Abu Dhabi First Bank Building, A**

**+971501242584 - +971502242290**

**moustafa@ecpa-eg.com**



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