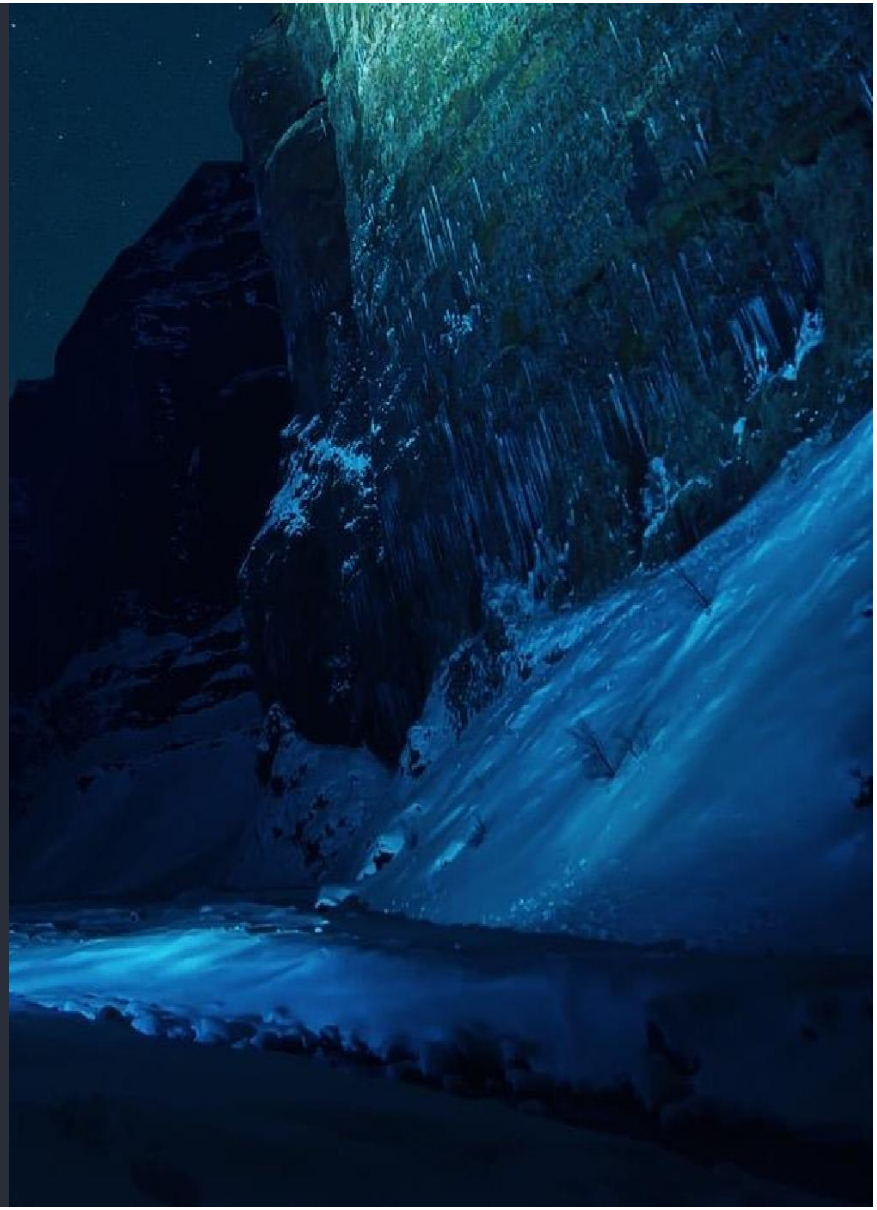
Baker Tilly Professional Services Saudi Arabia

Transparency Report

For the year ended June 30, 2026

October 29, 2026

Audit & Assurance | Zakat & Tax | Advisory



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Introduction - A Statement by the CEO

We are pleased to release the Transparency Report of Baker Tilly Professional Services (the Firm), through which we aim to communicate with stakeholders and provide an insight into how we conduct our work as independent auditors using a risk-based audit approach.

This Transparency Report, for the financial year ended June 30, 2026, is published in accordance with Article 13 of the "Rules for Auditors of Entities Subject to the Authority's Supervision (ESAS)" issued by the Capital Market Authority in the Kingdom of Saudi Arabia.



Baker Tilly Professional Services is a Saudi Company (a Professional Simplified Joint Stock Company) operating in the Kingdom of Saudi Arabia under Commercial Registration No. 1010428101, issued in Riyadh on Muharram 25. 1436H (corresponding to November 18, 2014).

The Firm provides its services in Saudi Arabia through three offices located in Riyadh, Jeddah, and Khobar. Services include audit and assurance services, zakat and tax services, and consulting services under Professional Investment License No. 109134205100471.

The Firm is a member of a growing global network, driven by success and committed to serving clients of every sector and size.

We share one ambition; to provide our clients with the insights they need now to accelerate growth, prepare for tomorrow's challenges, and seize tomorrow's opportunities. For more information, visit our website www.bakertilly.sa .

We believe in the power of great relationships. **We drive and listen to important conversations.** **We direct change toward a great future.**



We are proud to be a member of the **Baker Tilly Global Network**; a global network of independent accounting and consulting firms whose member firms share a dedication to exceptional client service. The international network provides us with significant global reach in addition to our substantial national presence. We collaborate to leverage our skills, resources, and local expertise to help our clients grow locally, nationally, and globally.

More information about the global network can be found at www.bakertilly.global

Bader Hatem Altamimi

Partner & CEO

1- Governance

Organization Structure

Baker Tilly Professional Services is a Saudi Professional Simplified Joint Stock Company (the Firm) operating in the Kingdom of Saudi Arabia under Commercial Registration No. 1010428101 issued in Riyadh on Muharram 25, 1436H (corresponding to November 18, 2014).

The Firm is an independent member of Baker Tilly International global network. The global network offers a variety of resources, including the Global Focus standardized audit methodology, CaseWare and other automated auditing techniques, training courses, technical support, updates and summaries of international standards, and related workshops. Membership is based on adherence to the International Standard on Quality Management (ISQM), International Standards on Auditing (ISA), and the International Code of Ethics for Professional Accountants.

General organizational structure

The Firm is managed by its partners and a dedicated team of qualified directors.

Following are the Board of Directors (BOD) members:

Board member name	Role
Hashem Abdulrahim Abu Farha	Chairman of the Board
Bader Hatem Altamimi	Board member, CEO, Partner
Majid Munir Alnemer	Board member - Partner
Mohammad Faidi Alkhatib	Board member

The following are the Firm's other partners and key senior executives:

Name	Position
Abdulmajeed Alsuhaibani	Partner
Abdulrahman Yazqi	Partner
Turki Rashed Alotaibi	Partner
Abdelmuti Abdelhadi	Senior Director – Quality Management
Khaled Barahmeh	Senior Director – Consultation Function
Yazan Odeh	Senior Director

Audit and Other Assurance Services Steering Committee (AOASSC)

The objectives of the Audit and Other Assurance Services Steering Committee (AOASSC or the Committee) are to guide the overall strategies for audit and other assurance services and monitor the effectiveness of the Quality Management System (QMS) and the achievement of its objectives. The Committee, also, oversees and guides the implementation of quality initiatives in the functional areas of quality and supports the development of the quality management structure, budgets, and investment planning. We firmly believe that by focusing on quality, we can achieve continuous improvement, customer satisfaction, and overall, Firm success.

The Committee consists of seven members from the Firm's partners and directors. The members of the Committee are:

Name	Position	Committee Role
Bader Hatem Altamimi	Partner and CEO	Chairman of the Committee
Abdulmajeed Ali Alsuhaibani	Partner	Member
Abdelmuti Abdelhadi	Senior Director, Quality Management	Member
Mohammad Faidi Alkhatib	Senior Director, Quality and Risk Management	Member
Yazan Khaled Odeh	Senior Director	Member
Khaled Mohamed Barahmeh	Senior Director	Member
Rashid Abu Dumedah	Senior Director	Member, Secretary of the Committee

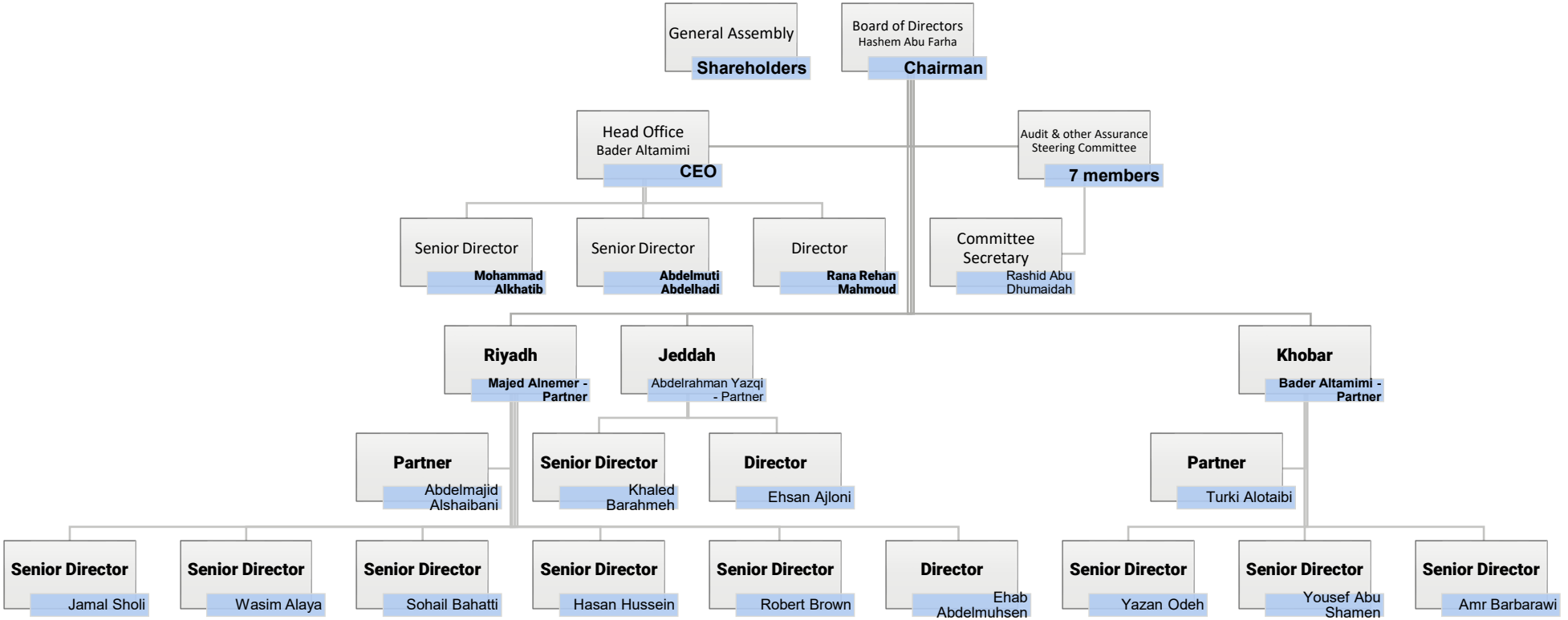
The Committee's Activities:

During the financial year 2026, the Committee held six sessions to oversee audit and assurance operations and to enhance and evaluate key aspects of the Firm's QMS, risk management framework, compliance structure, strategic improvement initiatives, and the opportunities to utilize artificial intelligence (AI). The committee's deliberations included updates to quality objectives based on internal reviews and leadership feedback, progress on remedial actions related to observations from QMS reviews, and an assessment of the QMS operation plans and the QMS for 2026.

The reviews also covered the current status of litigation and claims, data protection initiatives, and enhancements to the enterprise resource planning (ERP) system as part of the Firm's broader efforts to improve its systems. Discussions also focused on strengthening the compliance function, bolstering resources for internal quality reviews, and functional leadership updates. In addition, the Committee reviewed leadership performance assessments and followed up with the responsible members on progress toward completing the annual evaluation of the quality management system, including reviews of completed engagements, to ensure readiness to evaluate the system and issue the related report before 15 December 2026.

The following is a diagram illustrating the organizational structure of the Firm's audit and other assurance services:

Baker Tilly Professional Services
Audit and Other Assurance Services Organizational Structure



CPA Memberships in BOD & Committee of Entities subject to the CMA Supervision (ESAS)

The Firm's registered certified public accountants (CPA or partner) are not participating in any bord of directors or committees of any ESAS.

Basis for Partners' Remunerations

The General Assembly shall determine the remuneration of working partners and members of the Board of Directors based on the Board's recommendation and report submitted to the Ordinary General Assembly at its annual meeting. The report shall include the amounts received by partners and Board members in their capacity as employees or managers, as well as amounts received for technical or administrative services or consultancy work. It shall also include a statement of the number of Board meetings held and the number of meetings attended by each member.

Independence

The Firm acknowledges that the following independence policies have been prepared on appropriate basis and have been effectively executed.

The Firm's Quality Management Manual, which is prepared in accordance with International Standard on Quality Management 1 (ISQM 1), includes a description of the Company's independence policies, summarized as follows:

The Firm has developed policies and procedures that align with its quality objectives and provide reasonable assurance that the Firm, the Firm's individuals, and others, as appropriate, subject to independence requirements, at all levels, are aware of the rules for independence and that they apply these rules in form and substance.

The circumstances and engagements that include a threat to independence are identified and evaluated, and appropriate measures are taken to get rid of those threats or reduce such threats to an acceptable level through preventive measures or withdrawal from the engagement, if necessary.

- The Firm does not engage in auditing the financial statements of companies or institutions in which the employees of the Company have a direct or indirect interest.
- The Firm does not combine auditing the accounts of companies or institutions with participation in their establishment, membership on their board of directors, or performing any technical, administrative, or accounting work for the Company, even in an advisory capacity, except for matters related to zakat and tax.
- The auditors of the firm maintain complete independence in their work. All matters related to the audit, including the commitment to integrity and objectivity when evaluating audit evidence and expressing an opinion on the financial statements.
- All Firm employees must immediately report any violations or threats to independence that they become aware of.
- All Firm employees at all organizational levels must abide by the rules, provisions, and interpretations of independence and the professional code of conduct relevant to client interactions.
- All Firm employees are informed of the Firm's policies and procedures related to independence.
- Surveys are completed for this purpose.
- All Company employees are provided with lists of their audit clients, and these lists are updated, with employees being informed of any changes.
- Annually, all Firm employees are informed of the firm's independence policies and procedures and are required to document that there are no relationships that could compromise their independence from clients.
- An independence function leader is appointed to ensure the implementation of policies and procedures, to review and decide on any exceptions, and to document them.
- Partners and senior directors are provided with the audit managers and supervisors who review client receivables monthly to assess the firm's debtor accounts and determine if any outstanding amounts have become so old as to be considered loans or could compromise the firm's independence.
- The acceptance and continuation of financial statement audit engagements are monitored to ensure compliance with periodic rotation of the engagement partner and quality control personnel, or termination of engagement upon reaching the maximum number of years for the audit client, in accordance with relevant ethical requirements, including independence.
- The firm conducts periodic reviews of staff compliance with relevant ethical requirements, including independence.
- Multiple forms are provided for documenting independence.

Quality management system (QMS)

The Firm acknowledges that this QMS has been prepared on appropriate basis and effectively executed by appropriate means.

The Saudi Organization for Chartered and Professional Accountants (SOCPA) adopted the ISQM 1 effective December 15, 2022. Consequently, the transition from the former International Standard on Quality Control (ISQC) 1 to ISQM 1 was undertaken through the development and implementation of a transition plan under the supervision of a specialized team.

The main objective of the QMS is to provide professional services of a high standard of quality and efficiency, in accordance with applicable auditing standards and regulations. The Firm is strictly committed to comply to all relevant standards, regulations, and bylaws applicable to our profession.

The Firm has given special attention to quality management and has prepared a Quality Management Manual in accordance with ISQM 1. This manual has been implemented and communicated to all Firm's employees. The manual covers the following aspects related to the elements of a QMS, ensuring the maintenance of high standards and consistency in our services:

Risk Assessment
The risk assessment process is designed to provide a basis for identifying and addressing deficiencies, maximizing assurance of compliance with the QMS by covering a wide range of potential risks and providing remediation plans. The Company has adopted the quality objective as per ISQM1 for risk assessment and response.

Governance and Leadership
The leadership of the Firm has integrated quality into processes, policies, and procedures to foster a culture of quality throughout the Firm. The Firm is committed to undertaking high-quality engagements by highly experienced and ethical team members.

The leadership of the Firm provides the necessary resources to support the design, implementation, and operation of its QMS. Independent and experienced functions leaders have been assigned responsibility for overseeing various quality functions and are provided with the authority, accountability, and resources necessary to effectively design, implement, and operate the QMS.

Relevant Code of Conduct and Ethical Requirements
The processes, policies, and procedures followed by the Firm are designed to provide reasonable assurance that the Firm and its employees comply with relevant code of conduct and ethical requirements, including the International Code of Conduct and Ethics for Professional Accountants (including the International Independence Standards) adopted in the Kingdom of Saudi Arabia.

Acceptance and Continuation of Client Relationships
Policies and procedures for accepting and continuing client relationships have been developed in accordance with the requirements of ISQM 1 and the International Code of Conduct and Ethics for Professional Accountants (including the International Independence Standards) as adopted in the Kingdom of Saudi Arabia, with the objective of providing the Firm with reasonable assurance on compliance with the requirements of the standard and relevant ethical requirements.

Engagements Performance
The QMS of the Firm guides partners / directors / managers on how to achieve consistency in engagement performance quality through the effective use of the Firm's resources, engagement planning, supervision, and review. It provides guidance on the elements involved in engagement performance, highlighting the role of the engagement partner, planning, supervision, review, consultation, resolution of differences in opinion and the performance of the engagement quality review (EQR).

The Quality Management Manual includes the policies and procedures necessary to conduct engagements in accordance with the requirements of ISQM 1. To ensure compliance with International Standards on Auditing, our firm uses specialized, globally recognized computer software specifically designed for audit purposes. This

comprehensive software covers all phases of the audit process, including acceptance procedures, planning, risk assessment, control testing, test of details, formation of opinion, and reporting.

All work papers are prepared and stored electronically within a computerized storage environment. We prioritize allocating qualified and trained human resources that match the requirements of each engagement. Our comprehensive documentation procedures include the use of standardized compliance and completion checklists and special forms to ensure compliance to professional standards and legal requirements in multiple areas.

Resources
The policies and procedures of the Firm aim to ensure that the human, technological, and intellectual resources used are appropriate for the QMS and the performance of its tasks, taking into consideration the following quality objectives:

A. The policies and procedures provide appropriate assurance that suitable external resources are selected, evaluated, and assigned to enable the operation of the QMS and the performance of tasks.

B. The policies and procedures ensure the acquisition of appropriate technological resources or developing, implementing, maintaining and using these resources, to enable the operation of the QMS and the engagement performance.

C. The policies and procedures ensure that appropriate intellectual resources are acquired, developed, implemented, maintained, and used to enable the operation of the QMS and the required quality engagement performance, and that these intellectual resources are in accordance with applicable professional standards, legal requirements, and regulatory requirements, where applicable.

Information and Communication
The Firm has established policies and procedures for acquiring, generating, or using and communicating information related to the QMS internally and externally in a timely manner to enable the design, implementation, and operation of the QMS. The Firm's culture recognizes and promotes the responsibility of employees to share information with the Firm and with each other.

Specific Responses
Specific responses include policies and procedures for receiving, investigating, and resolving complaints and claims. They also address the engagement quality in accordance with ISQM 1 and ISQM 2, and communication with those charged with governance.

Finally, specific responses address situations where the Firm becomes aware of information after accepting or continuing a relationship with a client that would have resulted in the rejection of the engagement had the information been known before accepting or continuing the engagement.

Monitoring and Remediation
A monitoring and Remediation process is in place to identify, evaluate, and respond to findings that lead to one or more deficiencies in the QMS. A dedicated team is responsible for managing the monitoring of activities and remediation function. The firm utilizes continuous and annual monitoring mechanisms.

The following are the types of monitoring implemented at the Firm level and / or at the engagement level:

* Monitoring quality function activities (developing key performance indicators)
* Monitoring the quality review of completed engagements
* Monitoring surveys and complaints

- Monitoring external quality reviews reports
- Monitoring special-purpose reviews
- Monitoring client satisfaction survey responses
- Monitoring internal quality reviews.

Network Requirements or Services

The Firm operates independently of the global network. However, it has identified a set of network requirements and services that its operating system may utilize. Therefore, the Firm and its team are responsible for compliance with the policies or procedures established in this regard.

Since the network requirements or services used by the Firm are part of the Firm's QMS, they are also subject to the requirements of ISQM 1 regarding risk assessment, monitoring, and remedial action. The network requirements or services may be monitored by the network itself and / or by the Firm as required in the monitoring and remedial action process and the risk assessment process. The goal is to obtain the results of monitoring activities in a timely manner and take remedial action based on risk assessment and the results of root cause analysis.

When monitoring activities are conducted through the network, information is obtained from the network regarding the overall results of its monitoring activities. Firm leadership then communicates this information to engagements teams and other individuals assigned to the quality functions within the QMS, as appropriate, to enable them to take prompt and appropriate action relative to their responsibilities.

QMS Evaluation

Observations on the QMS are classified according to ISQM 1 and are categorized as non-severe, severe, or severe and pervasive. Observations from engagement quality reviews are also categorized as minor, moderate, or significant.

The responsibility for evaluating the QMS has been assigned to the Quality and Risk Function Leader and the CEO, who are directly involved in the monitoring and remedial actions process and are therefore familiar with the information supporting the evaluation.

A roadmap has been developed to link the various policies, procedures, processes, manuals, and designed documents with the requirements of ISQM 1. ISQM 1 has been implemented since its effective date of December 15, 2022. The Firm conducted its annual QMS evaluation, which was carried out after the end of financial year 2025, and the evaluation for the year ended June 30, 2026, is currently being finalized.

Documentation

The documentation process demonstrates compliance with the requirements of ISQM 1 and provides assurance of the effectiveness of the controls designed for the QMS. Specific guidelines have been established regarding the firm's documentation requirements at the engagement level (including engagement quality review) and quality monitoring system. It also outlines the processes / guidelines / policies / procedures followed by Firm as these relate to the QMS.

The documentation process demonstrates how documents are controlled, issued, and distributed. Changes are controlled to ensure that only the correct version of the document is used. Records of activities that affect quality (such as training, records, and audit reports) are archived and maintained in accordance with the documentation policy.

The Firm maintains a central database demonstrating its compliance with the requirements of ISQM 1.

Compliance With the Provisions of The Law for CPA and Its Regulations issued by SOCPA and Other Regulations Related Auditors' Work

The Firm prepared the QMS and implemented its policies and procedures in order to provide reasonable assurance on compliance with the laws and regulations for CPA issued by SOCPA and other relevant regulations for the work of certified public accountants.

2- Engagement Teams – Education and Experience

The Firm gives great attention to the qualifications and experience of the audit engagement teams.

Education

The audit engagement teams possess the appropriate education level to practice the work with the engagement team.

Experience

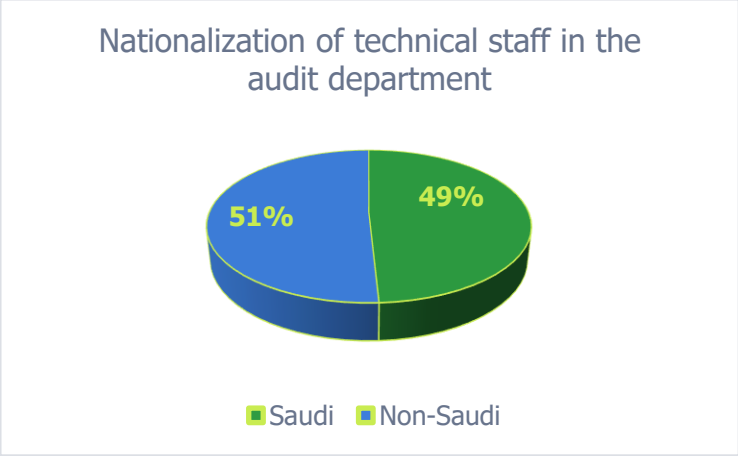
The Firm maintains a variety of highly experienced audit engagement teams. The average years of professional experience of the engagement team is 14 years for partners, 17 years for managers, and 4 years for other professionals.

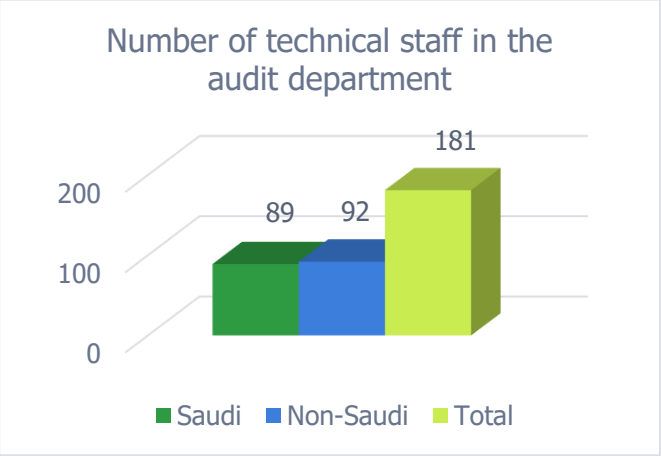
3- Professional Qualification

The Firm had in place a program for the professional audit staff to support completing the SOCPA professional certification as well as the world's biggest similar institutions. The firm has currently 30 audit professionals possessing professional certification from SOCPA and other similar institutions accepted by the CMA (17% of the audit team). The audit team also possesses several professional certifications from other institutions in the countries of the region.

4- Nationalization Percentages

The audit department in Saudi Arabia employs 181 professional staff, out of which 89 are Saudi nationals. The total professional staff amounted to 253 employees, out of which 121 Saudi nationals. The number of administrative staff amounted to 28, out of which 15 are Saudi nationals. Therefore, the overall nationalization rate is 48%.





5- Internal Quality Review / Inspection

An independent team conducts periodic internal quality review at the end of each financial year. This involves reviewing selected samples of work files and verifying that the work was carried out in accordance with auditing standards and ISQM 1. The team also verifies the Firm's compliance with the QMS, its policies and procedures, and all quality management functions. At the end of the review, a report summarizing the findings is prepared and forwarded for monitoring and remediation action.

Observations on the QMS are classified according to ISQM 1 as non-severe, severe, or severe and pervasive. Observations on engagement reviews are classified as minor, moderate, or significant.

The Firm conducted a review for the year ended June 30, 2025, as part of a comprehensive QMS evaluation plan implemented in phases during April, July and October every year and is concluded subsequent to the financial year ended, during the year ended June 30, 2026 (specifically, December 15, 2025).

According to the internal quality review, conducted by a team that is independent of the engagement teams, the review covered fourteen audit engagements selected from diverse legal entities ranging in size from large to small and included 4 ESAS. The review also included monitoring procedures across all quality management functions. The review revealed observations in engagement procedures and documentation, encompassing planning and execution, as well as findings in the application of the quality management system. These findings have a severe, but not pervasive, impact on the design, application, and operation of the quality management system.

According to this review, **the QMS provides the Firm a reasonable assurance regarding the achievement of the QMS objectives, except for the identified observations that have a severe, but not pervasive, impact on the design, application, and operation of the QMS**.

The engagement quality review included fourteen audit engagements and provided 85 observations classified as minor, 114 as moderate, and 7 as significant. The overall engagement ratings identified 3 engagements as generally acceptable, 7 engagements requiring minor improvements, and 4 engagements requiring significant improvement.

The Firm conducted a root cause analysis of the observations and developed appropriate remedial actions within a comprehensive remediation plan for all observations.

6- Sanctions and Penalties

There are no penalties, sanctions, precautionary measures, or restrictions imposed on the Firm or its certified public accountants during the financial year.

7- Claims and Lawsuits

There are no pending lawsuits, claims, or investigations during the financial year that could materially affect the Firm's business.

8- Our Audit Clients who are Subject to the CMA Supervision (ESAS) for the Year Ended June 30, 2026.

#	Client Name	Legal Form	Sector	Financial Year	CPA in-charge Name	Working Hours			
						Total Hours	CPA / Partner	Manager	EQR
1	Arabian Food and Dairy Factories Co.	Listed	Food & Beverages	31-Dec-2025	Bader Altamimi	352	18	87	18
2	Perfect Presentation for Commercial Services	Listed	Software & Services	31-Dec-2025	Majed Alnemer	1,100	55	185	54
3	The National Company for Glass Industries	Listed	Materials	31-Dec-2025	Majed Alnemer	860	43	175	31
4	Alqemam for Computer Systems Co.	Listed	Software & Services	31-Dec-2025	Majed Alnemer	535	27	147	30
5	Armah Sports Co.	Listed	Consumer Services	31-Dec-2025	Majed Alnemer	1,310	66	194	30
6	Raoom Trading Co.	Listed	Capital Goods	31-Dec-2025	Majed Alnemer	561	29	148	27
7	Alkhaleej Training and Education Co.	Listed	Consumer Services	31-Dec-2025	Bader Altamimi	2511	126	642	66
8	National Signage Industrial Co.	Listed	Technology Hardware & Equipment	31-Dec-2025	Majed Alnemer	614	33	154	18
9	Osool and Bakheet Investment Co.	Listed	Financial Services	31-Dec-2025	Majed Alnemer	896	45	127	21

#	Client Name	Legal Form	Sector	Financial Year	CPA in-charge Name	Working Hours			
						Total Hours	CPA / Partner	Manager	EQR
10	Alqimma Alawla Company for Investment	Non-listed	Financial Services	31-Dec-2025	Majed Alnemer	290	15	64	-
11	Gulf International Investment Company	Non-listed	Financial Services	30-Jun-2025	Majed Alnemer	223	14	64	-
12	Sabeen Company for Investment	Non-listed	Financial Services	31-Dec-2025	Majed Alnemer	187	10	36	-
13	Greenstone Saudi Arabia LLC	Non-listed	Financial Services	31-Dec-2025	Majed Alnemer	142	8	23	-
14	Tanmia Capital Company	Non-listed	Financial Services	31-Dec-2025	Bader Altamimi	169	9	59	-
15	Amwal Capital Almaliyah	Non-listed	Financial Services	31-Dec-2025	Majed Alnemer	150	8	34	-
16	Tatimah Capital	Non-listed	Financial Services	31-Dec-2025	Majed Alnemer	174	9	17	-
17	Abyan Capital	Non-listed	Financial Services	31-Dec-2025	Majed Alnemer	475	24	57	-
18	Erad Partners Capital Company	Non-listed	Financial Services	31-Dec-2025	Majed Alnemer	104	6	27	-
19	Fisher Investments Arabia Company	Non-listed	Financial Services	31-Dec-2025	Majed Alnemer	239	12	52	-
20	Growth Catalyst Investment Company	Non-listed	Financial Services	31-Dec-2025	Majed Alnemer	160	8	28	-
21	Sukuk of Sadara Basic Services Company	Listed	Sukuk and Bonds	31-Dec-2025	Bader Altamimi	220	12	86	9
22	Elite Gulf Equity fund	Fund	Investment Funds	31-Dec-2025	Bader Altamimi	66	4	22	-
23	BMK IPO FUND	Fund	Investment Funds	31-Dec-2025	Bader Altamimi	75	4	22	3
24	BMK SAUDI EQUITY FUND	Fund	Investment Funds	31-Dec-2025	Bader Altamimi	67	4	21	3
25	BMK Saudi Freestyle Equity Fund	Fund	Investment Funds	31-Dec-2025	Bader Altamimi	80	4	19	3
26	Extended Care Fund	Fund	Investment Funds	31-Dec-2025	Bader Altamimi	102	6	51	-

The above-mentioned registered certified public accountants in charge (partners) are not members of any board of directors or any of the committees of the ESAS.

Total Audit Working Hours

The total number of audit working hours of ESAS for the year ended on June 30, 2026, amounted to 11,662 hours, of which 599 hours were spent by the CPA in charge (5%) and 2,541 hours by audit directors and managers (17%).

9- Continuing Professional Education (CPE)

The Firm complies with the regulations governing the Continuing Professional Education (CPE) program issued by the SOCPA and the Firm's QMS manual. The Firm presents specialized training programs prepared by the SOCPA in addition to specialized training programs, seminars, and updates prepared by Baker Tilly. Furthermore, the Firm conducts various specialized internal and external training courses as needed and in response to changes.

The continuing professional education of all employees is monitored, and appropriate programs are developed for all levels to ensure compliance with the requirements.

The following is a summary of CPE hours during the year for engagement teams who executed audit engagements of ESAS:

Level	Number	Key Training Courses	Average number of hours	
			Accounting & Auditing	Other
CPA in-charge / partner	2	Financial Instruments. Financial Instruments Disclosure. Revenue from Contracts	50	15
Manager - director	16	Financial Instruments. Financial Instruments Disclosure. Revenue from Contracts	46	17
Professional staff	34	Financial Instruments. Financial Instruments Disclosure. Revenue from Contracts	33	9

The following is a list of the major training courses during the year:

Name of Course	Organizer	Presenter	Duration (Hour)
IFRS / ISA Update	Baker Tilly International	Multiple	21
Global Focus, Train the Trainers	Baker Tilly International	Multiple	24
IFRS 9 and 'IFRS 7	SOCPA	Multiple	8
IFRS 15	Baker Tilly Academy, Egypt	Multiple	8
Understanding Business Cycles, Practical Examples	Baker Tilly Academy, Egypt	Multiple	3
Internal quality review findings workshop	Baker Tilly Saudi Arabia	Multiple	16

10- Financial Information

	Description		Amount in SR,000
1.	Total revenue		115,884
2.	Total revenues from audit engagements for ESAS		5,528
3.	Total revenue from other services for ESAS	Total revenues from other services for ESAS that are audited by the registered accounting firm	1,969
		Total revenues from other services for ESAS that are not audited by the registered accounting firm	2,846
4.	Total revenues from audit engagements for entities other than ESAS		55,278
5.	Total revenues from other services for entities other than ESAS	Total revenue from other services for entities other than ESAS that are audited by the registered accounting firm	11,908
		Total revenue from other services for entities other than ESAS that are not audited by the registered accounting firm	38,355







Thank you

bakertilly