



Audit / Tax / Advisory

Smart decisions. Lasting value.



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First: Introduction:

Crowe Dr. Abd El-Aziz Hegazy & Co. is a team of dedicated business professionals with the required skills, personal integrity and objectivity needed to render quality service to the clients and the public.

We provide this quality service to each client through a responsive and effective personally led relationship which is based on our understanding and caring for our client's business and his needs.

Crowe Dr. A.M. Hegazy & Co. team members are more than just auditors, consultants or tax advisors

They are also known as providers of financial and advisory services in addition to auditing and tax consultancy, including accounting, management consulting, information systems consulting and other consulting services.

One of Crowe Dr. A.M. Hegazy & Co. – characteristics is the working relationship with its clients in order to pay close attention to their needs and development. Regardless of the size of their business, clients can depend on our dedication and support.

Our professional reputation is based on the goal to maintain the highest ethical standards.

Our professional reputation is based on the goal to maintain the highest ethical standards. Our firm assumes full and exclusive responsibility for its professional services; however, common operating standards for international work have been developed and are monitored regularly through controlling systems.

These systems ensure that each member firm is able to meet the high standards of practice and commitment to client service that Horwath International has established.



Types of services provided by Dr. A. M. Hegazy & Co.

Second: Types of services:

1) Auditing and Assurance services:

The audit of the companies' financial statements is our main type of services. We believe that audit can help management assess the performance of its activities and operations in addition to its critical role of checking reliability of information.

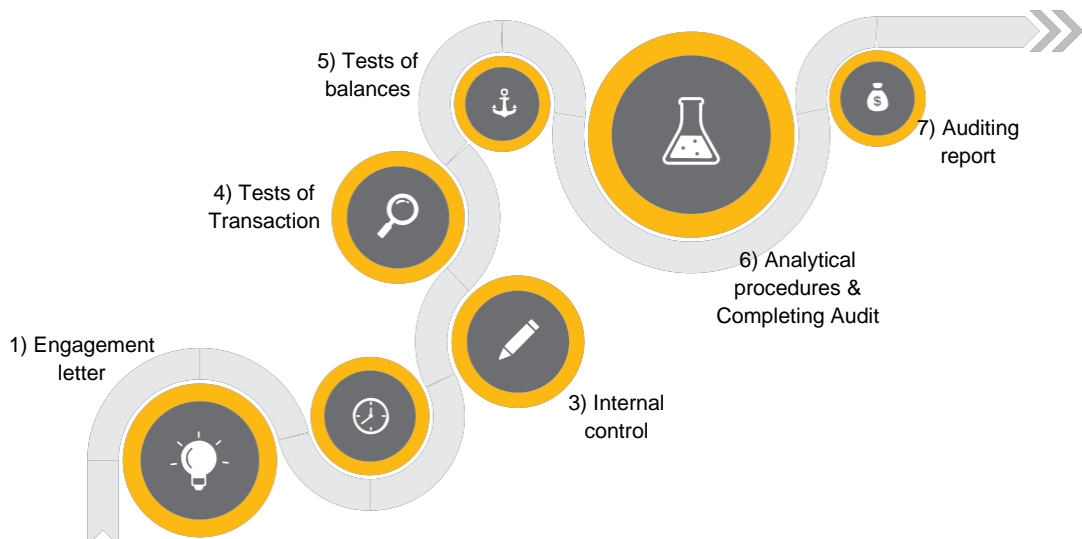
In our audit engagements, our objective is not merely to express an opinion on the financial statements, but to provide management with useful recommendations that will improve the financial and accounting systems

Our approach is to work along with our clients as we believe this approach represents an important step forward in the quality and efficiency of services provided to the client.

We also prepare other type of reports in addition to our audit and assurance reports and we provide all type of technical assistance and consultancy requested by our clients.

Principal Services:

- Opinion audits including financial auditing and other assurance services' opinion.
- Audit Engagements and prepare reports about the financial performance as well as the company's adherence with both the financial and administrative manuals.
- Review our clients' quarterly financial statements.
- Risk – assessment Reviews.
- Agreed – upon Procedures.
- Assess our clients' management information systems (manual and computerized), chart of accounts, documentary flowcharts and books and records.
- Assess our clients' internal control system especially elements of the control activities adhered to including proper segregation of duties and responsibilities, proper authorization of transactionsetc.
- Evaluate results of the occurrence of embezzlement, defalcation, fraudulent financial reporting on the company's financial position and results of operations.



2) Corporate Finance:

Strategic financial decisions can be complex and difficult to make so in order to make good decisions; you must have the proper tools and experience.

Our professionals can provide you with the information you need to make sound decisions about issues that will affect your organization.

Our experienced professionals work side-by-side with the clients to attain and implement the most favorable solution for your situation. Our network of contacts gives our professionals support expertise in other areas crucial to your company, such as due diligence, tax consultation, planning, forecasting and structuring the new business.

Principal Services:

- Merging and acquisitions :
 - Buyer representation.
 - Seller representation.
- Divestiture services in relation to preparing financial and economic studies.
- Administrative, Financial and Economical Consultancies :
 1. Economic, administrative and financial consultancies:
 - * Design of standard and actual costing systems.
 - * Design of budgeting, information systems, reports for higher level management for financial control purposes.
 2. Administrative and Organizational Studies :
 - * Design of organizational charts and assessment of existing charts with the aim to improve management performance.
 - * Prepare all types of job description and salary scale for clients' needs.
 - * Design of salaries and wages systems including bonuses and remuneration with best use of tax exemptions.
 - * Design of documentary flowcharts for the company's activities, operations and procedures including the design of adequate documents and records.
 - * Design chart of accounts for manual and computerized accounting systems.
 - * Prepare all types of manuals whether for financial, administrative, acquisitions and payments, inventory, sales...etc.
 - * Assist our clients in professional recruitment of required staff for all management levels.
 3. Financial and Economic Studies :
 - * Prepare economic feasibility studies for new projects and extensions for existing projects.
 - * Prepare profitability studies for projects.
 - * Prepare studies for restructuring of distressed projects.
 - * Prepare due diligence and valuation studies for projects and businesses.
 - * Provide financial technical assistance in relation to project development and determination of those projects priorities in implementation procedures.
 - * Prepare marketing studies including market surveys and analysis, consumer prices and services.

3) Operations & Technology consulting services:

The introduction of new information technology has provided management at all levels with a large number of opportunities to develop and enhance their company's operations and activities

The office of Crowe Dr A. M. Hegazy & Co –provides his technical expertise in the area of information technology through its consultants specializing in such field of expertise. Services related to IT include the design of network, selection and implementation of fully computerized accounting systems.

We have the vast knowledge of the issues facing businesses today. We provide the business experience, technical knowledge, and implementation skills to develop innovative solutions for information systems, financial management, human resources, and operations.

Principal Services:

- Financial and operational planning and control.
- Marketing planning and control.
- Contract/project management planning and control.
- Information technology and systems planning.
- Re-processing operation's engineering and quality improvement.
- Vendor selection studies.
- Human resources planning, organizing and controlling :
 - Preparing organizational hierarchy, structure and job descriptions.
 - Preparing policies and procedures.
 - Career Development, Planning and related training.

4) Protecting Information services:

In the fast moving in the world of Information Technology (IT), E-Commerce and E-Banking, it is increasingly hard for organizations to achieve a balance between Information Systems (IS) risks, emerging from the new technologies adopted by businesses and IS controls.

Our professionals advise and help business managers on how to best manage the risks generated by Information Technology.

Principal Services : (provided by outsourced information technology consultants)

- Information Security assessments.
 - Internet security.
 - Local area network security.
 - Computer security and other physical controls over hardwires and software's.
 - Internet banking and wireless networks security.
- hacking test whether external or internal hacking testing.
- Developing and auditing information security policy.
- Security technology selection and installation.
 - Firewalls.
 - Anti-viruses.
 - Intrusion detection.
- Information systems security training.
- Information security audit and assurance.
- Information recovery planning management.
- Planning and development of information security manuals, job descriptions and organizational hierarchy charts.

5) Taxation services:

Our professionals are specialists who fully understand tax law and practices and who can take the changes that occur to tax laws to the clients' advantage.

We believe it is our responsibility to study clients businesses and to be kept abreast of any plans for change and development. We provide a wide range of tax services to companies, partnerships and individuals; locally and internationally through us and Crowe International

Principal Services:

- Corporate tax compliance.
- Individual, partnership and trust tax compliance.
- Corporate tax planning.
- Personnel tax planning.
- Establishing offshore and holding companies through our connections with HI partners.
- Provide tax consultancies.
- Prepare Tax returns for clients and provide them the best benefit from tax reductions and exemptions in tax and other laws.
- Negotiate with tax authorities for tax distributions and defend the clients against all tax authorities, arbitration committees or courts' claims.



6) Accounting services:

It is very essential for all firms to be aware of all the current issues concerning accounting, systems and accounting programs for computers.

For the above services, our firm can prepare management information and reports that are fundamental for organizations. In addition, our professionals can take care of updating clients on new accounting standards, accounting practices and new computerized accounting processes.

7) Internal Audit services:

Due to the increase of business risk rates with the changes in the business world, leading firms are looking for the internal auditing function to assume a leadership role in assessing and managing their strategic risks, adding value to the organization and identifying operational improvement opportunities.

We understand the risk organizations face and we have the technical expertise to help our clients manage those risks effectively and efficiently. We employ an approach based on auditing and assurance services to determine the firm's risks. This allows senior management to focus on those areas that are most critical to the organization's ultimate success.

Principal Services:

- Maintaining accounting records.
- Review / compilations of financial accounting.
- Designing cost accounting systems.
- Preparation of reports for investment banks and financial enterprises.

Principal Services:

- Risk-based internal audit planning
- Full internal audit outsourcing
- Partial internal audit outsourcing
- Training seminars and workshops
- Establishing an internal audit function
- Reengineering the internal audit function
- Contracting agreements to provide internal audit staff

Third: ROLE OF THE AUDIT COMMITTEE

Recognizing that effective corporate governance is the cornerstone of shareholder protection, initiatives by regulators and stakeholders to help shape and guide corporate governance practices have confirmed the audit committee's key role in corporate governance and oversight.

The Financial Reporting Council's revised Combined Code and the related guidance for audit committees (the Smith Guidance) contain recommendations designed to strengthen the effectiveness of audit committees, clarify and enhance their oversight roles, and enhance their accountability over the financial reporting process. In today's complex and evolving business environment, audit committees can contribute tremendously to a 'no surprises' environment.

An audit committee that operates effectively is a key feature in a strong corporate governance culture and can bring significant benefits to a company. Audit committees are viewed by shareholders, regulators and the wider public as a critical component of an organization's corporate governance process. However, confidence in the audit committee's ability to perform its role adequately has been diminished in light of the dramatic corporate failures in the United States and Europe in the recent years.



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We are member firms of Crowe Global, one of the world's largest organizations, providing professional services including accounting, tax and consulting. The network consists of more than 200 independent accounting and advisory services firms in more than 130 countries around the world. The member firms of **Crowe** pride themselves on providing prompt, efficient and personal service. Helping clients manage and compete more effectively in today's business world is main objective whether the client was large or small, a sole trader or a multinational company.

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