PKF

Accountants &
business advisers

United Arab Emirates

A Proud Firm with deep roots

www.pkfuae.com

Global Presence
Local Expertise

OUR VISION

"We will be the first choice for companies in their selection of professional advisers."

OUR MISSION

"We will provide quality service to our clients by focusing on client specific needs and providing solutions to business problems, thereby adding value through expertise whilst maintaining integrity, professionalism and independence."

Dubai

Abu Dhabi

Over 45 years in the United Arab Emirates

Our practice was established, in Dubai in 1976 and is today one of the largest independent audit and accounting firms in the UAE. We started our journey in the UAE as Ratan Mama & Co. and changed to PKF UAE to demonstrate our international reach. Currently, the firm has eight partners with over 250+ staff members. Five partners focus primarily on audit and assurance with the others concentrating on entry strategy, company formation, risk advisory, tax consulting & compliance, accounting and business advisory, consulting and corporate finance.

We enjoy a wide client base which encompasses large entities to small entrepreneurs. Our primary target market is medium to large entrepreneurial businesses. However, we are also at ease with small and medium family-owned enterprises. Our clients are highly entrepreneurial, and we are sensitive to their specific requirements and needs and are flexible in our approach and deliverables.

One of the objectives of PKF UAE is to offer greater benefits, updates and synergies to clients. These objectives are a shared focus in the corporate and SME markets. PKF UAE offers additional technical expertise and resources to bring greater value to its clients across UAE.

PKF UAE is a member firm of PKF International Limited, a global family of legally independent firms bound together by a shared commitment to quality, integrity, and the creation of clarity in a complex regulatory environment.

PKF International is a member of the Forum of Firms. The objective of the Forum of Firms is to promote consistent and high-quality standards of financial and auditing practices worldwide.

The PKF family includes over 400 offices, 214-member firms operating in 150 countries across five regions and employing over 23,000 professionals. We are specialised in providing high quality audit, accounting, tax, and business advisory solutions to international and domestic entities in all our markets.

"Local expertise wherever you are" is the promise. Member firms of PKF International Limited share the same commitment: high quality, partner-led services tailored to each client's requirements and grounded in local knowledge. At the same time, membership of the network allows the sharing of knowledge, experience and skills that is so vital for our clients who do business in more than one country.

Most importantly, the PKF International Limited network means a global standard of quality for you. Wherever you take your business, you can be sure of a trusted PKF International Limited member firm to support you with the same care and skill that you find at home.

400+	214	150	23,000
Offices	member Firms	countries	professionals

Service Philosophy

We believe in providing our clients with a total support system enabling them to focus on running their businesses. Communication and understanding are vital cornerstones in providing constructive advice to enable clients to achieve their business objectives. Our wide range of services and an integrated team with a cost-effective approach ensure that clients' expectations are met.

Specialists in each area enable us to provide clients with the best advice in a timely manner, thereby enabling them to take full advantage of arising opportunities.

A wide range of services allows us to provide clients with constructive and proactive advice from the inception of an idea, through its establishment as an operation, its growth and expansion, to the eventual realization of capital.

Range Of Services

PKF professionals in the UAE can provide expert advice on various business issues. Our services include:

Audit, Assurance & Advisory

Our audit, assurance and advisory services relating to financial reporting and risk management provide businesses with the comfort they need to focus on growth and achievement of business objectives.

As a trusted partner, we endeavour to assure businesses that they are acting on factual and reliable information on an ongoing basis. We highlight the risks that the business faces and make suggestions to mitigate those risks to the extent possible. Entities also need some assurance that their business is compliant with local rules, regulations, and statutes. By extension the entities should be able to provide shareholders, investors, and customers with the same assurance. PKF can give entities the assurance they need.

Our services include:

- Statutory audit
- Other assurance services including agreed-upon procedures
- Compilation of financial statements
- Agreed-upon procedures for real estate regulatory authority (RERA)
- National in-country value certification (ICV). (PKF is one of the certifying bodies approved by the UAE Ministry of Industry and Advanced Technology).
- Electricity Tarriff Incentive Plan and Land Rent Incentive Plan Certification. (PKF is one of the certifying bodies approved by the Department of Economic Development, Abu Dhabi).
- Training, consulting, and implementation of International Financial Reporting Standards accounting standards (IFRS).

Corporate Finance

PKF can play a pivotal role by considering the strategic needs of your business and advising you on commercial considerations and options available to you. Business expansion, acquisitions, business development and other such activities require capital, additional finance and specialist advice. PKF can assist in this regard.

Whilst preparing a business plan or an information memorandum, identifying and including appropriate and relevant information is critical, preparation of business plans requires knowledge of the business, analytical skills, market research, writing and presentation skills and financial acumen. PKF can assist with all the above to ensure that your business plans are relevant and achieve the desired objectives.

Business valuation is a critical part of corporate decision-making in the acquisition or disposal of an entity. The value of an entity is derived based on a company's assets, operating model, marketability risks and historical and expected financial performance. PKF has a specialist team in place which focuses on our clients' needs and arriving at a range of values and presents the report in a clear, concise, and simple form to assist clients in understanding how the value has been arrived at.

Our services include:

- Market analysis and feasibility studies with financial forecasts
- Business & share valuations
- Identification and valuation of intangible assets on a business acquisition (purchase price allocation)
- Impairment reviews
- Preparation of Business Plans and Information Memoranda Fund raising
- Advice on partner/share holder entry/exit
- Review of financial models
- Assistance with disinvestment / Sale of business

Business Process Outsourcing

Businesses must deal with continuous and rapidly changing environment due to changing statutes, growing compliance requirements, increasing globalization, emerging technologies, acute specialization and increasing costs. Consequently, it has become very important for entities to concentrate on their core competencies to maintain profitability and competitiveness. Companies are therefore increasingly considering outsourcing their non-core activities to firms specializing in services such as accounting, payroll, taxes, etc.

We appreciate that not all enterprises possess the resources to undertake all their business and accounting management functions and PKF brings the collective resources of the firm to the advantage of its clients. PKF can support clients in areas such as accounting or generation of better management accounts, forecasts, HR & payroll, VAT, fixed asset tagging and inventory verification, etc.

Outsourced accounting and payroll functions are delivered using a Cloud-based platform wherein clients can view their financial and payroll records and transactions. Clients are assured that the latest legal and statutory developments in accounting and payroll are brought to bear on these functions leading to better compliance. Fixed assets tagging and generation of a fixed asset register is also undertaken using a Cloud based solution.

Our services include:

- Bookkeeping and accounting services including specialized reporting as per client requirements including assistance with backlog.
- Payroll and HR management and processing, including pay slips, payroll payments, end of service benefits, leave management, etc.
- Confidential processing of payroll including direct payment to senior personnel of an entity and summarized accounting.
- Short term placement of accounting staff.
- Outsourced accounting and payroll services for companies registered in the Dubai International Financial Centre
- Fixed asset management including verification, tagging and generation of fixed asset register.
- Inventory verification and reporting - ongoing/onetime.

Structuring Services

Strategic advice can save entities the consequences of registration in the wrong jurisdiction, irrelevant licensing activities and non-compliance with local regulations.

PKF can offer expert assistance in matters of entry strategy in the UAE including identification of most suitable jurisdiction, identifying a local agent, licensing of an entity, acting as agents for offshore entities, renewal of trade licenses, etc.

Our structuring and company formation team will assist you in meeting your above requirements including annual statutory obligations and suggest improvements, if need be.

Our services include:

- Entry strategy
- Free Zone, mainland and offshore company formation
- Company liquidation / deregistration services
- Registered agent and registered office services
- Company re-domiciliation / migration services
- Visa services (application and renewal)
- Conversion of mainland LLCs to 100% foreign ownership
- Succession planning
- Statutory compliance services for UAE based entities
  - Registrations, renewals, and maintenance
  - Company secretarial services
  - UBO disclosure requirements
  - Liaising with regulatory authorities
  - Regulatory updates from time to time

Tax Advisory and Compliance

Any commercial transaction or establishing a business in UAE can likely have an associated tax impact and may even present opportunities. Professional and correct tax advisory and compliance support help businesses to decipher the complex provisions of tax and other related regulatory laws to help them in managing their business in a compliant manner thereby securing them from any business, financial and reputational risk.

PKF's tax team's knowledge and experience along with their collaborative approach combined with local business understanding help clients strategize their business in the most compliant and efficient manner.

PKF's tax team provides advisory and compliance support in the areas of Value Added Tax (VAT), Excise Tax, Country by Country Reporting (CbCr), Corporate Tax, Transfer Pricing, and International Tax.

Our services include:

- UAE Corporate Tax Advisory, Registration and Compliances support
- Transfer Pricing and International Taxation/ Cross-border Tax advisory
- Advisory and assistance relating to obtaining Tax Residency Certificate in the UAE
- Tax Due Diligence
- VAT and Excise Tax Implementation support for new businesses or new transactions
- VAT and Excise Tax registrations, amendment in registration and deregistration
- Assistance in preparing and filing of VAT and Excise Tax returns / Declarations
- Diagnostic reviews and health checks for VAT and Excise
- Represent and / or liaison with relevant authorities on taxation matters
- Tax Agency Services
- Assistance in evaluation, preparation and filing of reports under CbCr regulation
- Tax Training Services

Governance, Risk & Compliance

Governance, Risk & Compliance function plays a pivotal role in helping organizations navigate the complex landscape of regulatory and governance requirements while effectively managing risks. Our dedicated team of professionals at PKF brings a wealth of knowledge and experience to assist businesses in achieving robust governance structures and compliance frameworks.

PKF's Governance, Risk & Compliance Department offers a comprehensive suite of services aimed at helping organizations protect their reputation, enhance decision-making processes, and effectively manage risks.

Our expert team collaborates closely with clients to provide tailored solutions and strategies that align with their specific needs. We specialize in various areas, including regulatory compliance, corporate governance, enterprise risk management, and internal controls.

Our services include:

- Enterprise Risk Management Framework Development and Implementation
- Environmental, Social and Governance(ESG) Development and Implementation
- Internal Control Framework Development and Implementation
- Risk based Internal Audit including internal audits of Dubai Financial Services Authority (DFSA) and Financial Services Regulatory Authority (FSRA) regulated entities
- Financial Due Diligence
- Forensic Audit and Fraud Investigation
- ERP Lifecycle Management (Need Assessment, Gap Assessment, Post Implementation Review) Accounting Policies and Procedures Manual Development and Implementation.
- Standard Operating Policies and Procedures Documentation & Implementation
- Delegation of Authority Matrix Development and Training
- AML Framework Development
- Current State Assessment of business processes

Technology Risk Advisory

Cyber threats are growing at an exponential rate globally. Securing your organization gives you the confidence to lead transformational change, innovate at speed and build a better working world for your stakeholders.

With path-breaking advancements in technology such as M2M communication, BYOD and Internet of Things, productivity has grown manifold. However, it has exposed organizations to innumerable threats – both external and internal.

We focus on cyber security standards, guidelines, and procedures as well as the implementation of these controls. We enhance cyber security readiness with our comprehensive cyber security assessment that evaluates infrastructure vulnerabilities.

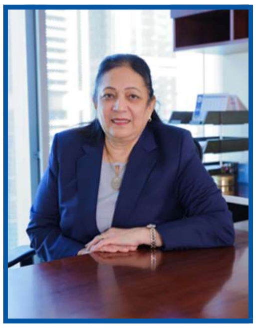
Our services include:

- IT Audit
- Cyber Security Audit
- IT Security Audit
- IT General Control Testing
- GDPR: Data Protection Impact Assessments
- Data Protection Policy Framework Implementation
- IT Risk Assessments
- Vulnerability Assessment and Penetration Testing
- Designing of IT policies and Procedures
- IT Business Continuity and Disaster Recovery Audit

PKF UAE
Managing Partner / Partners

Stany Pereira
Managing Partner
Email: stany@pkfuae.com

A Fellow Chartered Accountant from the Institute of Chartered Accountants of India, he serves as the Managing Partner of the PKF UAE practice. With 37 years of extensive professional experience in audit, assurance, and consulting services, he plays a pivotal role in the firm. As a prominent figure within the organization, he oversees its overall growth and management. He manages a diverse portfolio of audit clients across various industries and leads the structuring services team, advising on legal frameworks, entry and exit strategies in the UAE. Additionally, he supervises the Tax Services Unit including UAE VAT and Corporate Tax.



Saranga Lalwani
Partner -Assurance Services
Email: sarangalalwani@pkfuae.com

Saranga is a fellow member (FCA) of The Institute of Chartered Accountants of India and has been with PKF since 1994. She has professional experience of over 25 years in the field of audit and assurance services, with extensive expertise in working with international clients and has been involved in audits of clients engaged in manufacturing, contracting, insurance, trading, real estate, consultancy and other services and money exchange business.

Shajan Abraham
Partner
Email: shajanabraham@pkfuae.com

A Chartered Accountant, Cost Accountant and Certified Public Accountant (USA), Shajan has been with PKF UAE since 1992 and currently heads the consulting and outsourced professional services division at PKF UAE focussing on business valuations, feasibility studies, outsourced accounting, payroll processing, fixed assets verifications, inventory count etc. Prior to this, he was heading the internal audit function supporting business across industries providing tailored solutions for risk management and operational efficiencies. Over the years he has contributed to enhancing the firm’s service offerings including business risk management, internal audits, compliance management.

PKF UAE

Partner / Associate Partners

Jyotin Dholakia

Partner
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Jyotin, a Fellow Chartered Accountant (FCA) with a post qualification experience of over 21 years, heads Abu Dhabi offices of PKF. His experience includes diversified industries viz. contracting, trading, shipping, travel & tourism, real estate developers, financial services, and education sector. In addition to audit and assurance, he also specializes in taxation, accounting & payroll support and company formation and liquidation services. He also leads the National In-Country Value certification program launched by ADNOC which is now adopted by Ministry of Industry & Advanced Technology, UAE. He plays a pivotal role in managing client relationships and mentoring and training new staff.

Shaji Joseph

Associate Partner
Email: shajijoseph@pkfuae.com

Shaji is a Fellow Chartered Accountant (FCA) of The Institute of Chartered Accountants of India (ICAI) and a Certified Information Systems Auditor (CISA). He is with PKF since 2006 and serves significant number of national & international clients in a variety of industries including construction, shipping, and manufacturing. As an associate partner, he is responsible for overseeing all audit activities, ensuring quality, timely completion, and resolution of technical and administrative issues.

Aashish Tulsaan

Associate Partner
Email: ashishtulsan@pkfuae.com

Aashish is a Fellow Chartered Accountant (FCA) from the Institute of Chartered Accountants of India and has been with PKF since 2004. As an Associate Partner with PKF, Aashish handles a client portfolio comprising companies and groups in wide range of business sectors engaged in manufacturing, trading, construction, realty, hospitality, health care, travel, and service industry.

Gaurav Shukla

Associate Partner
Email: gauravshukla@pkfuae.com

Gaurav Shukla is a Chartered Accountant (Fellow Member of the ICAI, India) and a certified Forensic Auditor (from ICAI, India). He joined PFK as an Associate Partner in Risk Advisory Division bringing in over 20 years of experience across diversified businesses. Throughout his career, he served several multinational corporations in multiple sectors such as manufacturing, retail, real estate, hospitality, technology -based startups, e-commerce, and cybersecurity. With extensive expertise in technology advisory, business process improvement and risk management, he guides clients in navigating organizational changes and adopting new technologies to align their business with leading clients industrial practices. He has successfully led ERP implementation and reviews. He provides valuable insights into financial performance and identifies areas for improvement leading to organizational growth.

Shailesh Kumar

Associate Partner
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Shailesh is a Chartered Accountant (Associate Member of the ICAI), having more than 15 years of experience in Taxation. He has rich experience of advising multinational companies on various domestic and cross border transactions and international tax issues, including Corporate Tax, taxation of Offshore & Onshore Supplies, Royalties, Fees for Technical Services, EPC contracts, Dividends, Permanent Establishments and Foreign Tax Credits. He assists/ advises clients in the UAE on Corporate Tax, International Tax, Transfer Pricing, VAT, Excise tax, tax residency certification and other reporting requirements.

PKF UAE

Director / Associate Directors

Kim Menezes

Director
Email: kim@pkfuae.com

Kim is an Associate Member (ACA) of The Institute of Chartered Accountants of India (ICAI) and a Certified Public Accountant (USA) and has 20 years of experience in the field of audit and industry including Big 4 audit firm and multinationals like AIG and Zurich. She has been associated with PKF since 2014. She manages a diverse client portfolio that spans a wide range of sectors including manufacturing, trading, construction, real estate, education, hospitality, travel and services. In addition to her client responsibilities, Kim has contributed to the professional development of the team by providing trainings on International Financial Reporting Standards (IFRS Accounting Standards) and International Standards on Auditing (ISA Standards).

Chaitanya Kirtikar

Associate Director
Email: cgk@pkfuae.com

Chaitanya is an Associate Director and member (ACA) of The Institute of Chartered Accountants of India (ICAI) and a holder of Advance Diploma in International Taxation (UK). He heads the Structuring Services Division and has extensive experience in Entry Strategy and inbound structuring. He has more than 18 years' experience in assisting clients with their structuring requirements and helping them navigate the regulatory landscape in the UAE. Chaitanya has been with the firm since 2005.

Sriram Ramakrishnan

Associate Director
Email: sramakrishnan@pkfuae.com

Sriram has been associated with PKF UAE since January 2015. He has over 17 years of experience in market research, feasibility studies, market entry strategies, preparing financial projections and business plans, and conducting valuations across multiple industries including retail, healthcare, education, hospitality, manufacturing, etc. Prior to joining PKF, he worked with an offshore research and business advisory company in India predominantly catering the GCC-based clients. He is a Chartered Financial Analyst (CFA) from the CFA Institute, USA, and holds a Bachelor's Degree in Management from Mumbai University.

Mradul Gupta

Associate Director
Email: mgupta@pkfuae.com

Mradul Gupta is a Chartered Accountant from Institute of Chartered Accountants of India (ICAI) and also holds a Master's Degree in Commerce from University of Mumbai. He has been with PKF UAE since 2017 and is working as an Associate Director in Tax Consulting Division at PKF UAE's Dubai office.

With over 14 years of experience in core Indirect Taxation domain, he has strong working knowledge in the concepts of Indirect Taxes entailing GST/VAT, Excise, Customs, Service Tax & Sales Tax and has extensively worked and gathered experience in handling clients in Shipping, Pharmaceutical, Recycling, IT, Banking-Finance, Aviation, Trading, Manufacturing, Insurance, Stock Broking, Real Estate, E-Commerce, Travel-Tourism, Education, Healthcare and Hospitality sectors and has successfully handled and implemented VAT/GST for several clients in UAE and India. He has written various tax articles published on prominent Tax Portals on current matters pertaining to Indirect Taxes in UAE and India and regularly shares his views on technical aspects at Tax Forums."

Parteek Rawal

Associate Director
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Parteek is an Associate Director and has an experience of 12 years in the field of audit of clients from diverse industry sectors. He is a qualified chartered accountant and a member of the Institute of Chartered Accountants of India (ICAI). He is conversant with the application of International Financial Reporting Standards (IFRS), International Standards on Auditing (ISA) and UAE Local Laws.

Parteek directs the team of managers, assistant managers and other qualified staff and interns, carrying out the audit and assurance and in-country value certification (ICV) assignments.

Yogesh Joshi

Associate Director
Email: yogeshjoshi@pkfuae.com

Yogesh Joshi is a Chartered Accountant from the Institute of Chartered Accountants of India with over 20 years of experience in auditing, accounting, and payroll services. Being in PKF for over 17 years, he built a robust career foundation in statutory auditing before evolving into a specialist in managing back-office operations. Currently, Yogesh oversees a diverse portfolio of clients across the retail, service, and financial sectors, managing everything from ongoing and backlog accounting to complex, one-time financial assignments. Beyond accounting, he leads payroll services for multinational organizations in the UAE, ensuring meticulous compliance with local labour laws, and provides expert guidance on VAT registration, return filing, and refund applications.

Locations

Dubai (UAE Head Office)

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Publications

As part of the firm's continuing service to clients, PKF has produced a few publications for their information and benefit. These are as follows:

Practice Profile A profile of PKF in the UAE.	**Free Zones in the UAE** A guide to the major Free Zones in the UAE including the salient features and costs.
Doing Business in the UAE A guide to the UAE including economic and social background; the regulatory environment; basic business structures; grants and incentives (including free zones); taxation and employment.	**PKF Update** A quarterly newsletter detailing news from PKF in the UAE and matters of interest in the region.
	Statement of Credentials Details of the firm, clients, services, and the team.

All the foregoing publications can be obtained from any of the UAE offices.

PKF In the Middle East

Bahrain

- Manama

Egypt

- Cairo - PKF Rashed, Badr & Co
- Cairo - PKF The Consulting House

Iraq

- Erbil

Jordan

- Amman

Kuwait

- Kuwait

Lebanon

- Beirut

Libya

- Tripoli

Morocco

- Casablanca

Oman

- Muscat - PKF Oman
- Muscat - PKF Consulting House

Qatar

- Doha

Saudi Arabia

- PKF Hotel Experts – Jeddah
- Al Bassam & Co – Al Khobar, Jeddah, Riyadh, Madinah and Qassim.

Tunisia

- Tunis

United Arab Emirates

- Abu Dhabi
- Dubai
- Sharjah

PKF International Network

AFRICA

Algeria, Angola, Botswana, Cameroon, Cape Verde, Cote d'Ivoire, Djibouti, Egypt, Ethiopia, Gambia, Ghana, Kenya, Lesotho, Liberia, Libya, Malawi, Mauritania, Mauritius, Morocco, Mozambique, Namibia, Niger, Nigeria, Rwanda, Seychelles, Sierra Leone, Somalia, South Africa, South Sudan, Swaziland, Tanzania, Tunisia, Uganda, Zambia, Zimbabwe

ASIA

Afghanistan, Armenia, Azerbaijan, Bangladesh, Brunei Darussalam, Cambodia, China, Fiji, Hong Kong, India, Indonesia, Japan, Kyrgyzstan, Laos, Macao, Malaysia, Mongolia, Myanmar, Nepal, Pakistan, Philippines, Republic of Korea, Singapore, Taiwan, Thailand, Uzbekistan, Vietnam

AUSTRALIA & OCEANIA

Australia, New Zealand

CARIBBEAN AND WEST INDIES

Antigua and Barbuda, Bahamas, British Virgin Islands, Cayman Islands, Dominican Republic, Grenada, Guyana, Jamaica, Puerto Rico, St. Kitts and Nevis, St. Lucia, Trinidad & Tobago

EUROPE

Austria, Belarus, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Georgia, Germany, Gibraltar, Greece, Hungary, Ireland, Italy, Jersey, Kazakhstan, Latvia, Lithuania, Luxembourg, Malta, Netherlands, North Macedonia, Norway, Poland, Portugal, Romania, Russian Federation, Serbia, Slovakia, Slovenia, Spain, Sweden, Switzerland, Turkey, United Kingdom, Ukraine, Uzbekistan

MIDDLE EAST

Bahrain, Iraq, Israel, Jordan, Kuwait, Lebanon, Oman, Qatar, Saudi Arabia, United Arab Emirates

NORTH AMERICA

Canada, United States of America

CENTRAL AMERICA

Belize, Costa Rica, El Salvador, Guatemala, Honduras, Mexico, Nicaragua, Panama

Developing A Business Relationship

Developing a good business relationship with our clients' owners and management is key to our providing proactive and effective service. Constructive advice on a range of business issues is an important element of our work.

In the United Arab Emirates, our partners and staff look after the needs of several hundred clients with a wide range of business interests. The quality of our service depends upon the people who provide it, so our practice is one built upon a careful balance between responsiveness to the requirements of our clients and the highest professional standards of independence and objectivity. This is accomplished not only through the technical competence of our partners and staff, but by matching specific expertise to the assignment in hand.