



Altapete Arabia

Aim High Business Solutions

IFRS ADVISORY

Technical Accounting, Valuation & Financial Reporting Advisory
Across the Full Spectrum of IFRS and IAS Standards

Who We Are

A specialist technical accounting practice built around the standards that matter most to your reporting

We are an independent IFRS advisory practice supporting CFOs, group finance teams, and audit committees on complex and judgment-intensive areas of financial reporting. Our work sits alongside your external auditor and finance function — translating technical standards into defensible positions, robust models, and audit-ready disclosures.



Technical Depth

Dedicated specialists across financial instruments, leases, revenue, employee benefits, valuation and consolidation.



Practical Delivery

Every engagement ends in a usable artifact — a model, memo, or disclosure note — not just a slide.



Audit-Ready Output

Positions and workings built to withstand external audit and regulator scrutiny from day one.

info@altapetesolutions.com
www.altapetesolutions.com

Our IFRS *Advisory* Scope

Nine core areas of focus — and the full IFRS/IAS suite beyond them



info@altapetesolutions.com
www.altapetesolutions.com

IFRS 9

Financial
Instruments



IFRS 9 — Financial Instruments

Classification, impairment and hedge accounting for the full financial instruments lifecycle

OUR ADVISORY SERVICES

- Classification & measurement assessments — amortized cost, FVOCI, FVTPL
- Expected Credit Loss (ECL) model design, build and validation (staging, PD/LGD/EAD)
- Hedge accounting strategy, documentation and effectiveness testing
- SPPI test analysis and business model assessments

KEY DELIVERABLES

- ECL calculation models & governance memos
- Classification & measurement position papers
- Hedge documentation packs
- IFRS 9 disclosure notes

info@altapetesolutions.com
www.altapetesolutions.com



IFRS 15

Revenue
Recognition



IFRS 15 — Revenue from Contracts with Customers

Applying the five-step model to complex, multi-element revenue arrangements

OUR ADVISORY SERVICES

- Five-step model application to complex or bundled contracts
- Variable consideration, financing components and contract modifications
- Principal vs. agent assessments and licensing arrangements
- Disaggregated revenue disclosure design

KEY DELIVERABLES

- Revenue recognition policy papers
- Contract review & assessment templates
- Performance obligation registers
- IFRS 15 disclosure drafting

info@altapetesolutions.com
www.altapetesolutions.com

IFRS 16

Leases



IFRS 16 — Leases

Right-of-use assets, lease liabilities and transition support for lessees and lessors

OUR ADVISORY SERVICES

- Classification & measurement assessments — amortized cost, FVOCI, FVTPL
- Expected Credit Loss (ECL) model design, build and validation (staging, PD/LGD/EAD)
- Hedge accounting strategy, documentation and effectiveness testing
- SPPI test analysis and business model assessments

KEY DELIVERABLES

- ECL calculation models & governance memos
- Classification & measurement position papers
- Hedge documentation packs
- IFRS 9 disclosure notes

info@altapetesolutions.com
www.altapetesolutions.com

IAS 19

Employee
Benefits &
Actuarial



IAS 19— Employee Benefits & Actuarial Valuation

*Independent review of actuarial valuations
and defined benefit accounting*



Altapete Arabia

Aim High Business Solutions

OUR ADVISORY SERVICES

- Technical review of actuarial valuation reports and defined benefit obligation (DBO) build-up
- Assumption benchmarking — discount rate, salary growth, mortality, turnover
- Remeasurement, past service cost, curtailment and settlement accounting
- Coordination with independent actuaries and plan sponsors

KEY DELIVERABLES

- Actuarial valuation review reports
- DBO roll-forward & sensitivity analyses
- IAS 19 disclosure notes
- Assumption benchmarking memos

IAS 41

Agriculture



IAS 41—Agriculture

Fair valuation of biological assets and agricultural produce

OUR ADVISORY SERVICES

- Biological asset measurement at fair value less costs to sell
- Bearer plant vs. biological asset vs. inventory classification
- Valuation of agricultural produce at the point of harvest
- Government grant accounting for agricultural activity



Altapete Arabia

Aim High Business Solutions

KEY DELIVERABLES

- Biological asset fair value models
- Classification assessment memos
- Agri-sector disclosure notes
- Grant accounting position papers

info@altapetesolutions.com
www.altapetesolutions.com



IFRS 13— Fair Value Measurement

Defensible, market-consistent fair values across the balance sheet

OUR ADVISORY SERVICES

- Valuation methodology selection — market, income and cost approaches
- Fair value hierarchy classification and Level 3 unobservable input support
- Highest-and-best-use and market participant assumption analysis
- Independent challenge of third-party and internal valuation models

KEY DELIVERABLES

- Fair value valuation reports
- Level 1/2/3 hierarchy disclosures
- Unobservable input & sensitivity schedules
- Valuation model reviews

info@altapetesolutions.com
www.altapetesolutions.com

IAS 2

Inventories



IAS 2 — Inventories

Costing methodology, overhead absorption and net realizable value testing

OUR ADVISORY SERVICES

- Cost formula selection and consistency — FIFO, weighted average
- Standard costing and overhead absorption reviews
- Net realizable value (NRV) testing and write-down assessments
- Inventory policy alignment across group entities

KEY DELIVERABLES

- Costing policy review reports
- NRV testing templates & models
- Write-down assessment memos
- IAS 2 disclosure notes

info@altapetesolutions.com
www.altapetesolutions.com

IFRS 18
Presentation
& Disclosure



IFRS 18 — Presentation & Disclosure in Financial Statements

Getting ahead of the new income statement structure before it becomes mandatory

OUR ADVISORY SERVICES

- New statement of profit or loss categories — operating, investing, financing
- Management-defined performance measures (MPMs) identification & disclosure
- Aggregation and disaggregation principles for line items and notes
- Transition roadmap ahead of the 1 January 2027 effective date

KEY DELIVERABLES

- P&L restructuring roadmaps
- MPM disclosure frameworks
- Gap assessments vs. current presentation
- Transition project plans

info@altapetesolutions.com
www.altapetesolutions.com



Consolidation — IFRS 3, 10, 11 & 12

Getting ahead of the new income statement structure before it becomes mandatory

OUR ADVISORY SERVICES

- Business combination accounting and purchase price allocation (PPA)
- Control, joint control and significant influence assessments
- Consolidation adjustments, eliminations and non-controlling interests (NCI)
- Disclosure of interests in subsidiaries, joint arrangements and associates

KEY DELIVERABLES

- Consolidation workpacks & eliminations schedules
- PPA and goodwill calculation reports
- Group reporting manuals
- IFRS 3/10/11/12 disclosure notes

info@altapetesolutions.com
www.altapetesolutions.com

Additional Standards We Cover

Our team advises across the full IFRS/IAS suite — engagements are scoped to the standards relevant to you

17

IFRS 17
Insurance Contracts

36

IAS 36
Impairment of Assets

12

IAS 12
Income Taxes

37

IAS 37
Provisions & Contingencies

5

IFRS 5
Held for Sale & Discontinued Ops

21

IAS 21
Effects of Foreign Exchange Rates

2

IFRS 2
Share-Based Payment

8

IFRS 8
Operating Segments

What You Receive

Every engagement is scoped around concrete, audit-ready deliverables — not just advice

01

Technical Accounting Memoranda

Reasoned, referenced position papers on judgmental areas, ready for audit committee and auditor review.

02

Valuation & Actuarial Models

Purpose-built ECL, fair value, biological asset and lease models with transparent, auditable logic.

03

Disclosure Checklists & Draft Notes

Standard-by-standard checklists and drafted financial statement notes aligned to current requirements.

04

First-Time Adoption & Conversion Support

IFRS conversion roadmaps, opening balance sheet adjustments and GAAP-to-IFRS bridges.

05

Board & Audit Committee Briefings

Concise briefing packs translating technical positions into decision-ready summaries.

06

Training Workshops

Practical, standard-specific training for finance teams, tailored to your industry and systems.

info@altapetesolutions.com
www.altapetesolutions.com

Our Engagement Methodology

A structured, four-phase approach applied consistently across every standard



01

Diagnose

Scope the accounting issue, gather data and benchmark current policy against the standard.



02

Design

Build the technical position, model or valuation approach, tested against real transactions.



03

Deliver

Produce audit-ready memos, models and disclosures, walked through with your finance team and auditor.



04

Sustain

Hand over policies, templates and training so the position holds up in future reporting periods.

info@altapetesolutions.com
www.altapetesolutions.com

What sets our IFRS advisory
practice apart

WHY US?

- 1 Cross-Standard Depth**
One team fluent in financial instruments, leases, revenue, employee benefits, valuation and consolidation — no hand-offs between specialists.
- 2 Actuarial & Valuation Fluency**
In-house comfort reviewing actuarial reports and building fair value and biological asset models, not just the accounting entries.
- 3 Audit-Ready From Day One**
Every memo, model and disclosure is built to the standard your external auditor expects — reducing review cycles and re-work.
- 4 Sector-Aware Advice**
Practical experience across financial services, agriculture, real estate and manufacturing shapes how we apply the standards.
- 5 Partner-Led Engagements**
Direct access to senior technical staff throughout — not just at kickoff and sign-off.
- 6 Built for Change**
Active support for upcoming standards such as IFRS 18, so you are ready well before mandatory adoption.

OUR MAJOR INDUSTRIES

Altapete delivering excellence across sectors and industries.



Construction



Health and Safety



Retail



IT Services



Logistics



Supply Chain



E-Commerce



Food & Beverages



Manufacturing



Hotel
Management



Rental Solutions



Education



Altapete Arabia

Aim High Business Solutions

Let's Talk About Your Reporting

From a single standard to a full IFRS conversion, our team scopes engagements to the technical questions you actually need answered.



Phone

+966-533-820454

+966-551-070691

+966-558-569116



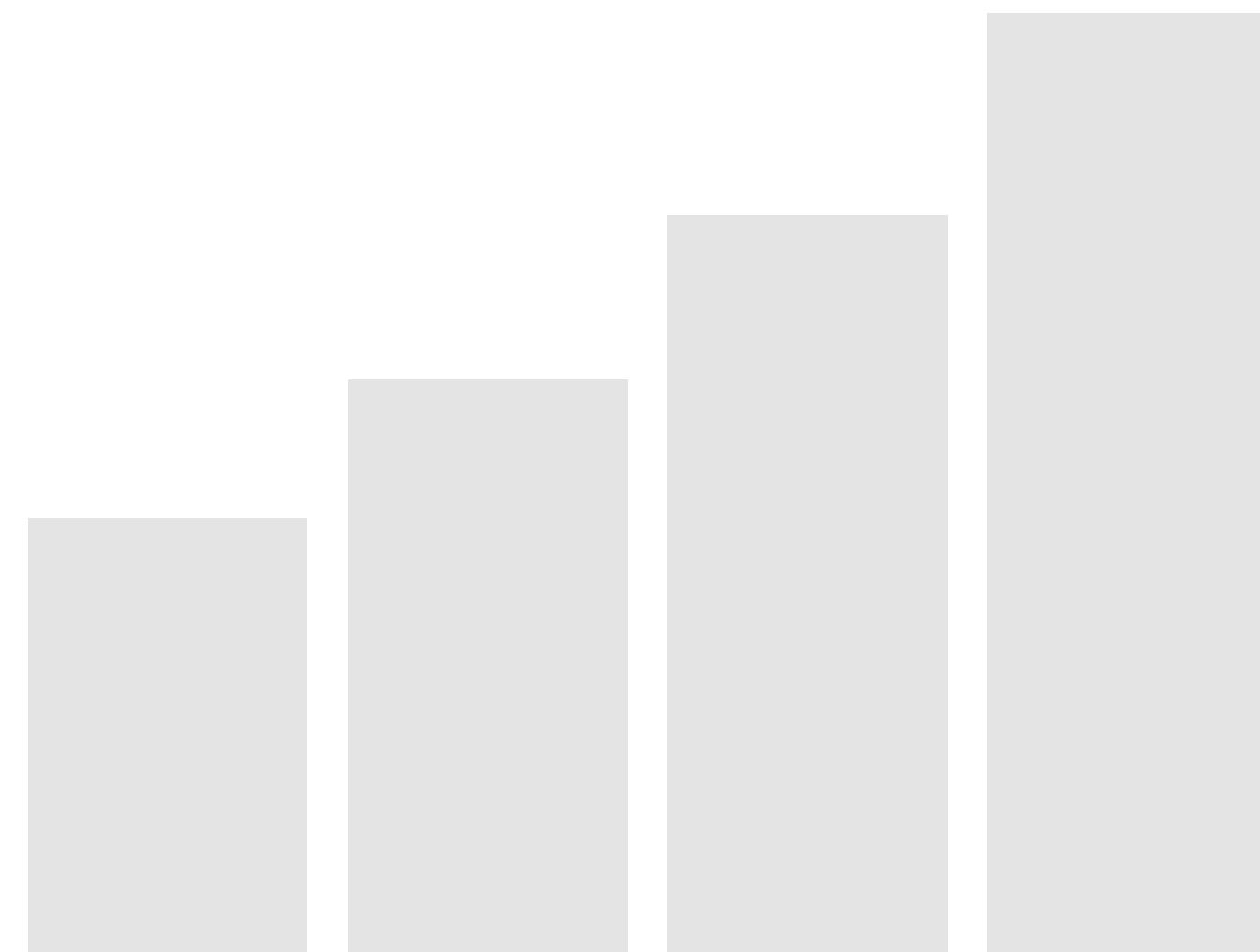
Mail

info@altapetesolutions.com



Website

www.altapetesolutions.com





THANK YOU