

A professional workshop for the firm's clients and finance departments

Electronic filing of financial statements (XBRL)

Through the digital reporting framework of the Ministry of Commerce and Industry (MOCI) of the State of Kuwait: the “Qayd” portal

A guide to readiness and practical implementation: from Excel spreadsheets to digital filing approved by the Ministry of Commerce and Industry of the State of Kuwait.

Regulating and reporting
authority

**Ministry of Commerce
and Industry (Kuwait)**

Prepared and presented by

**Auditor
Alwaha Auditing Office**

Main workshop themes

**Concepts · Responsibilities
Requirements · Procedures
Practical application**



Alwaha Auditing Office

مكتب الواحة لتدقيق الحسابات



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The firm's vision

The move to unified digital filing in XBRL is not merely the fulfilment of a regulatory requirement; it is **a fundamental step** that raises the reliability of financial figures and supports sound investment decisions.

About the presenter



Dr. Ali Owaid Rukheyas

Founder & Managing Partner



Alwaha Auditing Office

A member of Nexia, a leading, global network of independent accounting and consulting firms.

Professional title
Auditor

Workshop topic
**Electronic filing of financial statements
(XBRL) and digital reporting**



Phone
+965 99021289
+965 22423415



Email
info@alwahauditing.com



Website
alwahauditing.com

Workshop objectives and themes (1 of 2)



Understanding XBRL and digital reporting

Grasp the concepts of eXtensible Business Reporting Language (XBRL) and the advantages of moving from traditional files (PDF) to structured digital data, in a simple and practical way.



The place of the national “Qayd” portal

Learn the pivotal role of the “Qayd” electronic portal, the time frame set for filing official financial statements, and the route approved by the regulators.



Company requirements before filing

Identify the data, records, chart of accounts and documents the company must prepare in advance so that uploading the data and the digital conversion run smoothly.

Workshop objectives and themes (2 of 2)



Key technical terms

Get to know the following terms:

**Mapping, Taxonomy, Context,
Unit, Dimension, Extension.**



Reconciliation and automated validation points

Understand the self-check mechanisms and the tests of mathematical and accounting consistency between the traditional financial statements and the uploaded digital files, to avoid rejection by the system.



Allocation of roles and responsibilities

Clarify the precise limits of responsibility and the duties required of each of: the company's management, the preparer of the financial data, and the external auditor.



Client readiness and compliance with regulatory rules: preparing the company and the client to understand the filing rules and compliance requirements, while stressing that the workshop is a tool for preparation and awareness and not a substitute for the official instructions and frameworks issued by the Ministry.

Workshop objectives (1 of 2)

By the end of the workshop, the participant will be able to:

1

Understand XBRL and digital financial reporting

Learn, in practical and simple terms, what XBRL is and why financial statements are moving from traditional documents to digital financial data that **machines can read and process**.

2

Understand the role of the “Qayd” portal

See where the “Qayd” portal sits within **the cycle of preparing, approving and filing financial statements**, and how it relates to the company, the data preparer and the auditor.

The company



“Qayd”
portal



Filing of financial
statements

3

Prepare for electronic filing

Identify the data, documents and information the company should prepare before starting the electronic filing process, with a focus on the quality and consistency of the data.

4

Understand the basic terms in XBRL

Get to know the most important concepts and components, including: **Taxonomy, Mapping** (linking/matching), **Context, Unit** (unit of measure), **Dimension, Extension**.

Workshop objectives (2 of 2)

By the end of the workshop, the participant will be able to:

5 Understand reconciliation and validation

Learn the points of reconciliation between the approved financial statements and the digital data entered in XBRL, and how to detect differences and errors before filing.

6 Identify professional responsibilities

Clarify each party's responsibilities in the digital reporting cycle:

Management



Data preparer

(the user responsible for data entry)



Auditor

7 Apply the rules in practice

Turn XBRL requirements from a technical concept into a practical checklist that helps the company and the auditor review the data before filing.

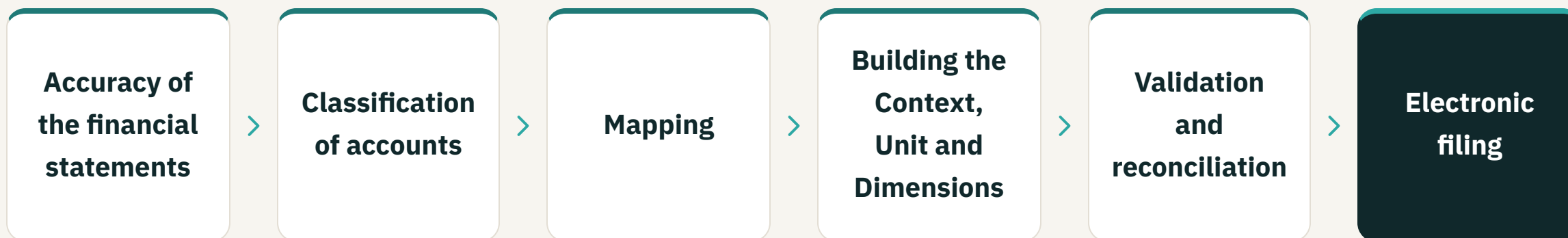
8 Separate professional guidance from official requirements

The workshop aims to prepare the client and explain the rules and working practices; it does not replace the official instructions, requirements or forms issued by the competent authorities.

The workshop's core message and the filing journey

XBRL is not merely the conversion of financial statements into an electronic file; it is the conversion of financial information into **structured, encoded data that can be read, compared and validated automatically.**

The filing journey starts from:



Professional and regulatory notes



Nature of the training material

This material is for awareness and training and does not replace the laws, regulations, or official guides and instructions in force.



Updates and digital procedures

The “Qayd” portal’s screens, fields, procedures and attachments may change and be updated; the latest official version must be checked when implementing.



Audit services and engagement

Any service the auditor provides in connection with preparing, mapping or examining XBRL should have its scope and nature, and the responsibilities of the parties, set out in an appropriate engagement letter.



Management’s responsibility

Management remains responsible for preparing and submitting the information that falls within its responsibility, in accordance with the applicable frameworks and regulations.

Workshop agenda

1 Glossary

2 What is XBRL, and why now?

3 Core concepts and components of XBRL

4 The “Qayd” portal and Kuwait’s digital reporting framework

5 What does the client need to prepare?

6 Roles and responsibilities

7 Review and audit criteria for XBRL reports

8 Challenges and practical solutions

9 Practical application

10 Case study and interactive exercises

11 Errors and risks

12 A message to the finance department

13 IFRS 18 and how it coincides with XBRL

14 Closing message

01

PART 1

Glossary

- Terms and definitions: so that you can understand the terms used in the workshop

Terms and definitions

Term	Definition
Qayd (QAYD)	Kuwait’s national system for the electronic filing of financial statements.
XBRL	A standard for representing business data and reports in a machine-processable form.
Taxonomy	The dictionary of concepts and relationships used in digital reports.
Tagging	Linking a figure or a disclosure to a taxonomy element.
Mapping	Determining how the company’s accounts relate to the taxonomy elements.
Fact	A single value associated with a concept, a context and a unit.
Context	The identity of the entity and the period or date to which the fact relates.
Unit	For example the currency KWD, a ratio or shares.
Validation	Technical, taxonomy and logical tests before acceptance.

02

PART 2

What is XBRL, and why now?

- What is XBRL, and why do we use it now?
- Why did MOCI adopt the “Qayd” portal?
- What is the difference between XBRL, PDF and Excel?
- The official timetable for mandatory use of the “Qayd” system

What is XBRL, and why do we use it now? (1 of 2)



XBRL

XBRL stands for:

Extensible Business Reporting Language

The international standard, adopted worldwide, for transmitting and disclosing financial reports electronically.

[ii] It is therefore a standard digital language (the extensible business reporting language) that gives every financial figure **a unique “barcode”**.

- ✗ It is not accounting software and not an ERP system.
 - ✗ It is not a substitute for IFRS or the applicable accounting framework.
-
- ✓ It is a structured way of describing financial information so that systems can understand it.
 - ✓ The value of XBRL shows in comparing, searching, analysing and reusing data.

What is XBRL, and why do we use it now? (2 of 2)



The digital barcode

Every financial item carries a unique tag that allows it to be identified automatically.



Structured data

Instant, accurate analysis instead of manual review.



Transparency

Greater confidence among investors and regulators.



International alignment

Adopted global IFRS standards.

Why is XBRL a game changer?



A standard digital language

XBRL is a standard digital language that encodes financial data with machine-readable tags and classifications, not merely a presentation for human readers.



Standardised reporting

The aim: to standardise reporting, improve the accuracy of data, and speed up analysis and approval.



Machine-readable

It enables systems to process financial data automatically without manual intervention, which speeds up supervision and approval.



Faster analysis

Faster financial analysis and decision-making through structured data that is ready for immediate processing by the regulators.

💡 XBRL represents **a step change** in the financial reporting framework: it turns data from static text into digital information that can be processed, analysed and compared automatically.

Why is financial reporting moving to the digital environment?

The value lies not in changing the format of the file, but in making the data processable.



Comparability

Comparing data across companies and periods more consistently.



Analysability

Accessing the data and using it in automated analysis.



Supervision

Enabling automated checks and tests of the data.



Efficiency

Reducing the manual re-entry of data.

? So why did MOCI adopt the “Qayd” portal?

To speed up review and approval, to spot inconsistencies immediately, and to provide an accurate and comprehensive financial database that supports all economic sectors in the State of Kuwait.

How does the old paper-based system differ from the new one?



The old traditional system (paper / PDF)

- ✗ **Unstructured document:** a PDF file is a picture of the data that only a person can read, by eye.
- ✗ **Manual review:** the Ministry's staff have to enter the data by hand, which takes a long time.
- ✗ **Hard to validate automatically:** arithmetic errors and inconsistencies cannot be detected immediately, before acceptance.
- ✗ **Static, non-interactive data:** read only visually, by people.



The new “Qayd” system (XBRL)

- ✓ **Tagged, structured data:** every figure carries a tag that identifies the accounting concept, the period and the currency.
- ✓ **Instant automated checking:** the “Qayd” platform runs dozens of structural checks before acceptance and approval.
- ✓ **Transparency and speed:** uniform names and financial line items, and faster analysis of sector and economic performance.



The aim is not to replace the financial statements, but to make their information **machine-processable**.

The shift to structured financial data



PDF files

Excellent for human reading only, but they do not allow automated regulatory analysis.



Excel spreadsheets

Flexible and able to calculate, but they lack a uniform meaning and a regulatory format.



The XBRL language

Structured, tagged data with a uniform definition that a computer understands automatically, together with the context, the currency and the period.

What is the difference? PDF, Excel, XBRL

A simplified example to explain the idea to the client.



PDF

- Preserves the layout of the report.
- Suitable for reading and presentation.
- Does not necessarily describe the meaning of each figure to a machine.



Excel

- More organised data.
- But its interpretation depends on the structure of the file, the formulas and the labels.



XBRL

- Links the value to a concept, a context, a period, a unit and, where needed, dimensions.

🎯 The aim is not to replace the financial statements, but to make their information **machine-processable**.

Figure



Concept



Context



Unit / period

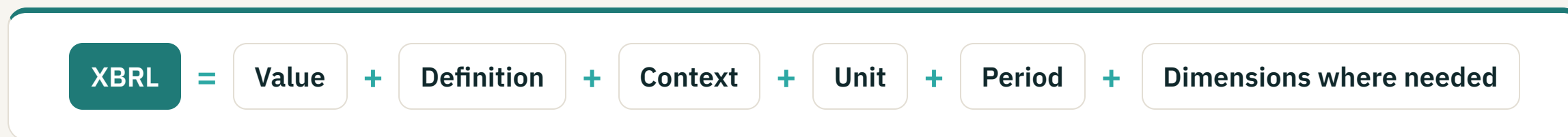
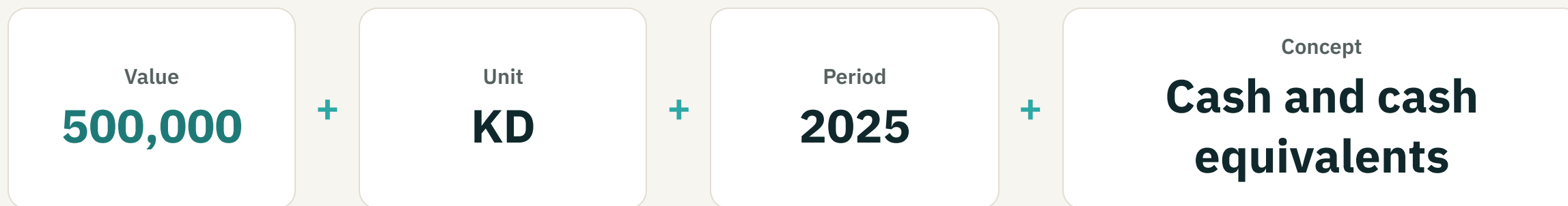


**Machine-
readable data**

XBRL

A figure alone is not enough

How does a figure become meaningful digital information?



🎯 **The aim:** information that a machine can understand and that can be traced back to its source in the financial statements.

XBRL?

A standard language for encoding financial and business reports in a structured form.



What is it?

eXtensible Business Reporting
Language



What is it not?

It is not accounting software and
not a substitute for IFRS.



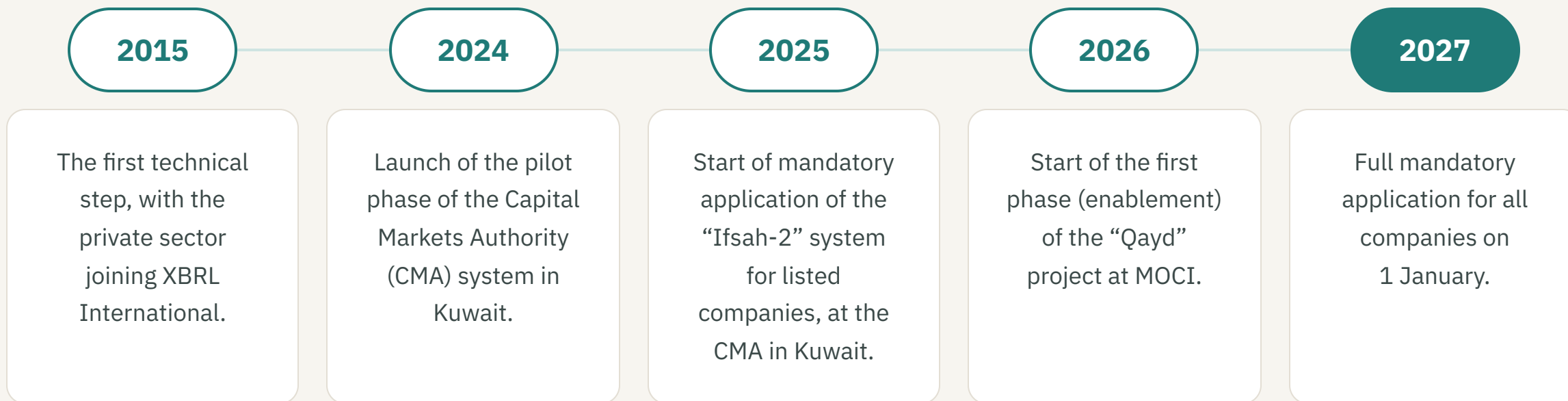
What is it good for?

It makes information searchable,
comparable and open to
automated analysis.

The core idea: a financial figure is not presented on its own; it is defined in a structured way so that the system understands what the figure represents.

The development journey in Kuwait – digital transformation milestones

🎯 **Strategic objective:** the State of Kuwait is following a gradual, organised path towards full digital reporting, from joining the international organisation to comprehensive mandatory application.



The road to 2027: from mandatory compliance to digital excellence

Strategic vision: completing Kuwait's digital infrastructure for financial reporting, with comprehensive mandatory application to all companies.



The new reality

January 2027 is not just a deadline; it is a turning point towards the full financial transparency that the “Qayd” framework imposes.



The operational challenge

Companies that adopt accounting systems compatible with IFRS and XBRL technology today will avoid the risk of administrative and financial setbacks tomorrow.



The strategic vision

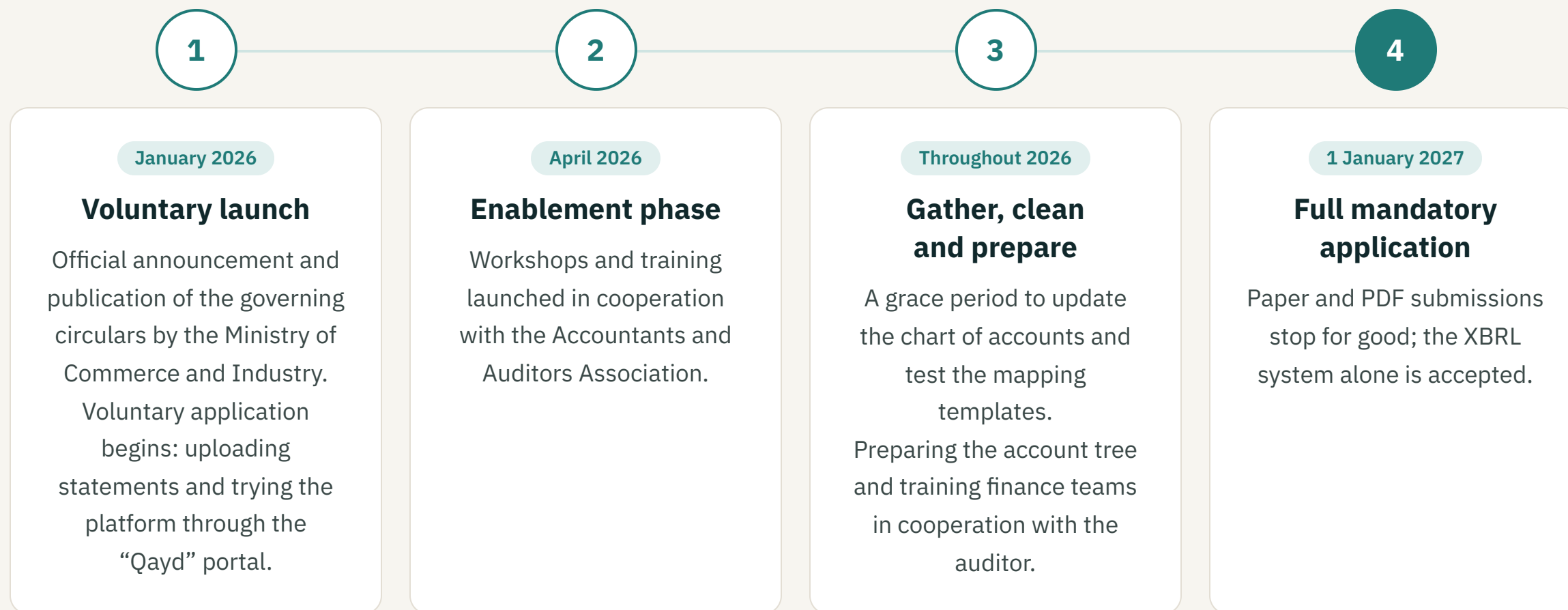
Using structured data to strengthen Kuwait's global competitiveness, as financial reports become investment assets that can be read and analysed automatically.



Call to action: start now by testing the readiness of your systems, train your finance teams, and make digitalisation a driver of more accurate and faster business decisions under Kuwait Vision 2035.

The official timetable for mandatory use of the “Qayd” system

Based on the announcements of the Ministry of Commerce and Industry and the Council of Ministers in Kuwait:



The statutory deadline and obligations

2027

1 January 2027

Start of full mandatory
application

Timetable for the legal obligation and its consequences

The Ministry of Commerce and Industry, in coordination with **the Kuwait Accountants and Auditors Association**, approved the voluntary, pilot enablement phase during **2026**.



Important notice for companies: filing through the “Qayd” portal becomes a binding obligation for all commercial entities under the Ministry’s jurisdiction from the beginning of 2027. Delay attracts the penalties for not fulfilling the financial statements requirement.

The statutory filing deadline and penalties (1 of 2)

Companies must file their financial statements within 6 months of the end of their financial year.

6

**months after the end
of the financial year**



Complying with the statutory periods under the Companies Law

The Ministry of Commerce and Industry has allowed **a maximum of 6 months** from the end of the company's financial year to complete the approved digital filing.



For example: a company whose financial year ends on 31 December has until 30 June of the following year, at the latest, to file.



The deadline and the penalties are to be checked against the official circulars in force of the Ministry of Commerce and Industry.

The statutory filing deadline and penalties (2 of 2)

Consequences of delay or failure to file:



Suspension of the company's transactions with MOCI and smart government entities.



Inability to renew the commercial licence or amend the memorandum of association.



Exposure to the penalties prescribed in Companies Law No. 1 of 2016.

The deadline and the penalties are to be checked against the official circulars in force of the Ministry of Commerce and Industry.

Entities covered by the system, scope of the obligation and documents required for each entity

Commercial entity	Scope of obligation	Filing deadline	Required documents and attachments
Shareholding companies (closed / public)	Mandatory (100%)	6 months from the end of the financial year	- Minutes of the general assembly - Auditor's report - Approved XBRL file
Limited liability companies (W.L.L)	Mandatory (100%)	6 months from the end of the financial year	- Audited financial statements - Auditor's report - XBRL file
Single-person companies and establishments	Mandatory (recently)	6 months from the end of the financial year	- Approved financial statements - XBRL file approved by the auditor

From the financial system to the supervisory system: what happens from 1 January 2027?



Comprehensive mandatory application

- **1 January 2027:** electronic filing of financial statements becomes mandatory for all legal entities.
- The project aims to unify the filing mechanism through a single digital platform and to ease the procedural burden on companies.
- It adopts the XBRL standard for a faster move to analysable reports and uniform reporting concepts.

1

A unified filing mechanism

One digital platform for all legal entities

2

A lighter procedural burden

Simplified procedures and faster processing

3

Analysable reports

Structured XBRL data for supervision and instant analysis

4

Uniform reporting concepts

Uniform standards across all sectors

💡 The move to full mandatory application in 2027 marks a **turning point** in the financial supervision system of the State of Kuwait.

The strategic impact on the national economy (1 of 2)

The XBRL system reaches beyond individual institutions to have a strategic impact on the Kuwaiti economy as a whole.

👁️ **A comprehensive view:** structured data enables decision-makers to analyse the market in real time and to take informed decisions.



Attracting investment

Putting Kuwaiti companies on the global investor's radar through data that is easy to compare.



Systemic supervision

Supporting the Central Bank of Kuwait in analysing systemic risks in real time.



Financial integrity

Strengthening financial integrity by reducing the scope for manipulation and human error.

The strategic impact on the national economy (2 of 2)



Transparency

Uniform financial data that is comparable internationally.



Efficiency

Less time and effort in preparing and reviewing reports.



Innovation

Enabling advanced analytics and artificial intelligence in financial supervision.



Competitiveness

Raising the standing of the Kuwaiti market in global financial indices.

03

PART 3

Core concepts and components of XBRL

- XBRL versus IFRS, and the equation
- The technical components of success and the core components of XBRL
- The key point in practice: taxonomy and tagging

XBRL versus IFRS

A clear separation between accounting and encoding.



XBRL

Defines how information is encoded so that it becomes machine-readable and can be analysed.



IFRS / the accounting framework

Sets the requirements for recognition, measurement, presentation and disclosure, where it is the applicable framework.

 **XBRL does not correct the accounting treatment;** it represents the information that was prepared under the applicable framework.

The equation = taxonomy + IFRS + XBRL



IFRS standards

The international accounting rules that determine how the company's financial items are recognised, measured and disclosed.



Taxonomy

The unified digital dictionary approved by the Ministry and built on IFRS, which contains the definitions of the accounting concepts and the relationships between them.



Tagging

Linking every figure in the company's chart of accounts to the precise element that fits it in the digital taxonomy.

The technical components of success (1 of 2)

XBRL rests on three core technical components that work together to turn financial reports from static documents into smart digital data that can be processed and analysed automatically.



Taxonomies

Digital accounting dictionaries in line with IFRS.



Instance documents

The actual digital report, with the tags embedded.



XBRL technology

Combines reports that people can read with automated data extraction.



Alignment with IFRS

Recognised international standards that ensure global comparability.

 **How do they work together?** Taxonomies define the vocabulary, instance documents produce the actual report, and XBRL technology makes it readable by people and machines at the same time.

 Understanding these components is the first step for any organisation that seeks to comply with the new digital requirements.

The technical components of success (2 of 2)

The enhanced XBRL system: combining the taxonomy and iXBRL documents to align with IFRS — three core technical components that work together: the taxonomy, instance documents and iXBRL technology.

1 Taxonomies

Digital dictionaries.

2 Instance documents

Automatically embedded data (XML).

3 Linkbases

Linking and validation rules: the mechanism that checks conformity.

Static financial documents

Silent financial reports (PDF).



iXBRL

HTML



iXBRL engine

Smart digital data.



Compliant smart analysis

The core components of XBRL

Terms that everyone involved in the filing process must know.

1 Taxonomy

The dictionary of concepts and relationships.

2 Tag / Element

The definition of the financial item.

3 Context

The entity, the period and the dimensions.

4 Unit

The unit of measurement, such as a currency or a percentage.

5 Dimension

An extra dimension of the information; it adds a dimension such as segment, category or member where needed.

6 Extension

An additional element, used where needed or where no suitable standard concept exists, in line with the applicable rules.

The key point in practice – taxonomy and tagging

Choosing the right element depends on the economic meaning, not on the name alone.

Golden rule

 Do not choose a tag because its name looks close; choose it because **the financial meaning is correct.**

- ✓ Start by understanding the item in the statements and the notes.
- ✓ Look for the standard concept that matches the nature of the item.
- ✓ Check the period, unit, sign and context.
- ✓ Review the dimensions where they are required.
- ✓ Do not use a close concept if it changes the meaning of the information.
- ✓ Document the professional judgement for material or unclear items.

The result

 Good mapping = digital data that is more accurate and more comparable.

- ✓ Choosing the right element matters more than a mere similarity in the item's name.
- ✓ The tag should reflect the nature of the economic item and the intended disclosure.
- ✓ The more accurate the mapping, the easier the data is to compare and analyse.

04

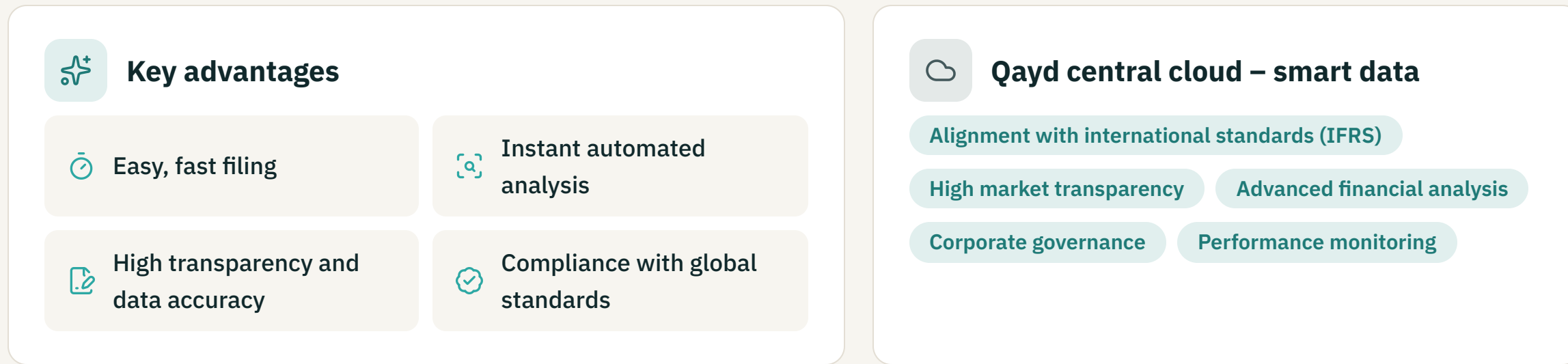
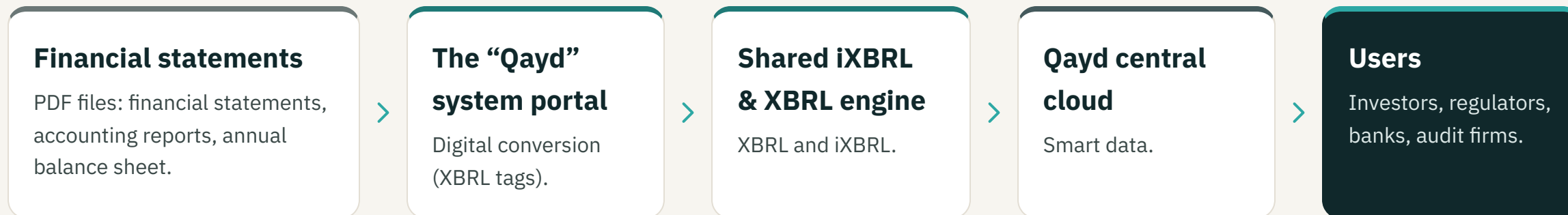
PART 4

The “Qayd” portal and Kuwait’s digital reporting framework

- The “Qayd” portal: the only approved platform for filing
- The “Qayd” portal within the workflow
- The journey of a figure, and of the financial statements, to e-filing

The “Qayd” system portal: Kuwait’s approved digital interface for filing financial statements

Companies’ financial statements filed digitally using XBRL and iXBRL.



The “Qayd” portal

The only approved platform for filing.



The national digital pillar

The Ministry of Commerce and Industry launched the “Qayd” portal (qayd.moci.gov.kw) as the national digital pillar for receiving and filing the financial statements of all companies operating in Kuwait.



All commercial entities

The decision covers all commercial entities: shareholding companies, limited liability companies, general partnerships and even sole proprietorships, which were recently brought into scope.

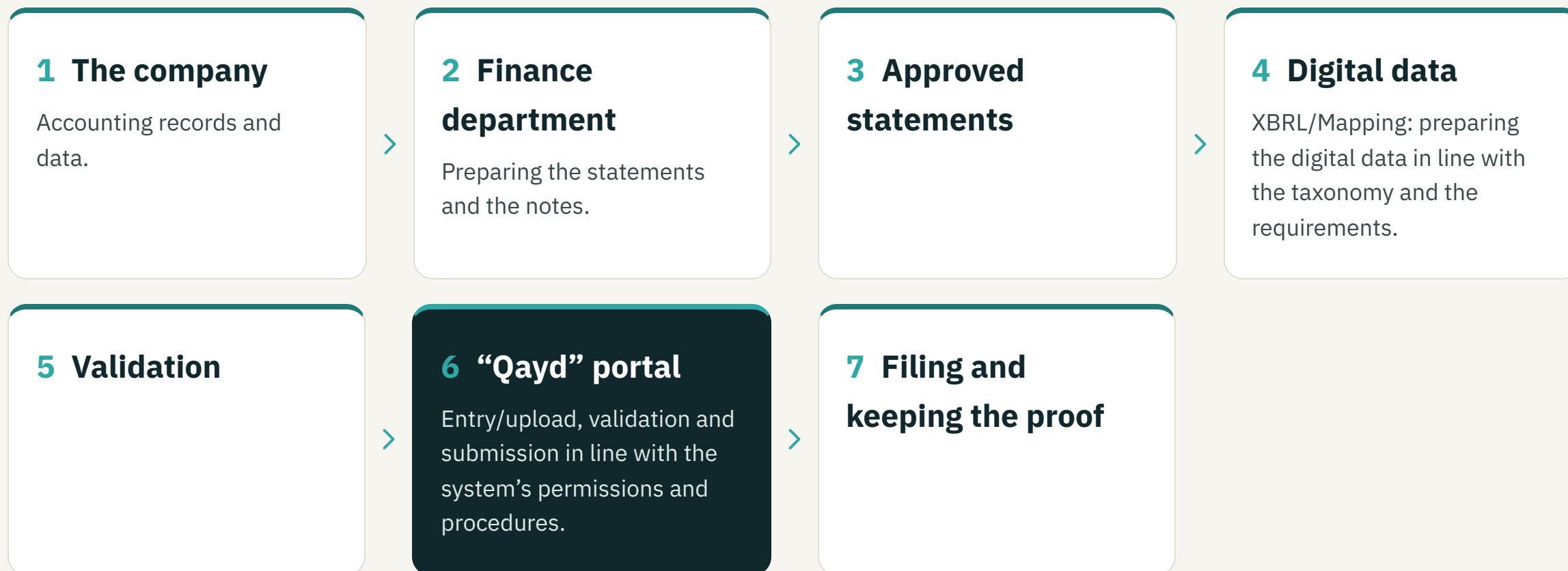


Filing within 6 months

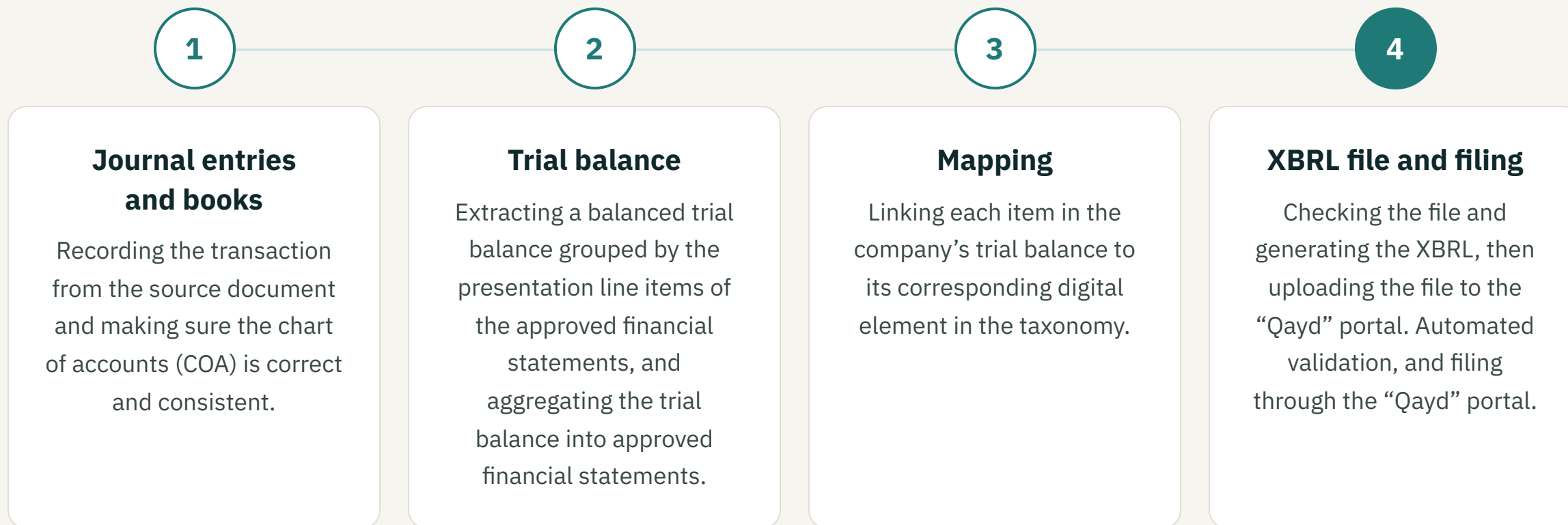
Failure to file within **6 months** of the end of the financial year leads to legal penalties and suspension of the commercial licence.

✓ The official and only approved electronic platform of the Ministry of Commerce and Industry in the State of Kuwait. The system was launched as the main interface for filing companies’ financial statements and data digitally, using advanced XBRL and iXBRL technology that conforms to international standards.

Where does the “Qayd” portal sit within the workflow?



The journey of a figure from the invoice to the “Qayd” portal



The journey of the financial statements to e-filing – from start to finish

An operating model that the client can use as a roadmap.

01 Closing the accounts

Preparing the records and the final balances.

02 Preparing the statements

The statements, the notes and the comparative information.

03 Audit

Completing the audit work and the final adjustments.

04 XBRL

Mapping and encoding the data.

05 Validation

Technical and logical checks and reconciliations.

06 Filing

Submitting the data and attachments, and keeping the final copy and the proof of submission.

05

PART 5

What does the client need to prepare?

- The recommended 30-day readiness action plan
- The deliverables and responsibilities table and the readiness checklist
- The Excel file structure and a sample mapping table
- Filing requirements compared and frequently asked questions

Ready to start?



Sound planning is the key to a smooth transition. We are glad to answer your questions and to help you carry out the plan.

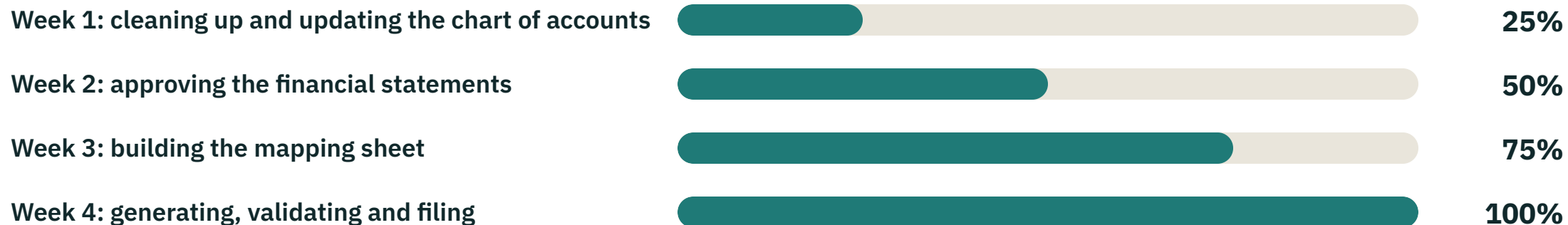
 30-day plan

 A safe, smooth transition

The recommended 30-day readiness action plan



Stages of digital readiness



💡 Following a phased action plan ensures that a small company moves smoothly to e-filing without unexpected financial or technical burdens.

Week 1: cleaning up and updating the chart of accounts (25%)

First stage

25%

Target completion rate



Detailed tasks – first week

- ✓ **Reviewing the account tree:** reorganise and standardise the chart of accounts so that it meets the filing standards.
- ✓ **Cleansing the financial data:** deal with suspense accounts and unexplained abnormal balances.
- ✓ **Reconciling the main accounts:** confirm the origin and balance of each account against the supporting documents.
- ✓ **Standardising names:** remove duplicates and bring account names into line with the regulatory frameworks.

Week 2: approving the financial statements (50%)

Second stage

50%

Target completion rate



Detailed tasks – second week

- ✓ **Closing the financial period:** complete the adjusting entries and the annual/periodic reconciliations in full.
- ✓ **Preparing the primary financial statements:** the balance sheet, the income statement and the statement of cash flows.
- ✓ **Internal audit and review:** make sure the notes and supplementary remarks are complete.
- ✓ **Final approval:** the statements are signed and approved by the licensed accountant and the finance department.

Week 3: building the mapping sheet (75%)

Third stage

75%

Target completion rate



Detailed tasks – third week

- ✓ **Analysing the filing requirements:** study the structure of the standard taxonomy required electronically.
- ✓ **Mapping the items:** match each item in the company's statements to the corresponding item in the electronic schema.
- ✓ **Dealing with differences:** identify any special or non-standard elements and classify them precisely.
- ✓ **Reviewing data consistency:** make sure the aggregation formulas and the financial relationships between accounts agree.

Week 4: generating, validating and filing (100%)

Final stage

100%

Filing and validation complete



Detailed tasks – fourth week

- ✓ **Generating the electronic file:** export the file in the format required by the electronic system.
- ✓ **Automated checking and validation:** run the checking tool to make sure the file is free of programming or arithmetical errors.
- ✓ **Final filing:** upload the approved statements through the official approved platform.
- ✓ **Receiving the confirmation:** obtain the acceptance notice and the filing number and document them in the company's records.

Gains from applying the phased plan

30

**days are enough for
the full transition**

100%

**accurate compliance
and conformity**

0

**unexpected financial
burdens**

24/7

**continuous readiness
for reporting**

Deliverables and responsibilities table

Week	Main stage	Expected deliverables	Person responsible
Week 1	Cleaning up and updating the chart of accounts	An updated chart of accounts that meets the standards	Accountant in charge / finance department
Week 2	Approving the financial statements	Approved and formally signed financial statements	Finance manager / licensed accountant
Week 3	Building the mapping sheet	A mapping table ready for the electronic file	System consultant / finance team
Week 4	Generating, validating and filing	A complete, documented e-filing notice	System administrator / chief executive

What does the client need to prepare?

A practical readiness checklist before data entry begins.



Readiness checklist

- ✓ The final financial statements and the approved version.
- ✓ The notes and the comparative information.
- ✓ Details of the company, the entity and the financial period.
- ✓ The currency and the units of measurement.
- ✓ Details of the users and of those authorised to submit, as the system requires.
- ✓ The attachments and reports required in the current version of the system.
- ✓ A copy of the data submitted and the proof of filing.



Practical tip

Do not start the filing process from scratch in the final week.



Best practice

Decide on an internal owner, a timetable and a single final version.

Structure of the organised Excel file



Core data sheets

Entity

Basic details of the entity and the currency.

TB

The final, balanced trial balance.

FS

Financial statement line items after accounting aggregation.



Mapping and validation sheets

Mapping

The sheet that matches line items to taxonomy elements.

Facts

The list of digital facts extracted.

Checks

Self-balancing and reconciliation check formulas.

Preparing the accounts before starting XBRL



Organising the chart of accounts

Give every account a fixed number and a clear name, and avoid vague labels such as “miscellaneous”.



Separating current from non-current

Distinguish current assets and liabilities precisely from non-current ones.



Linking sub-accounts

Group the detailed accounts into main line items that can be mapped.



Reviewing the comparative information

Prepare the prior-year comparative figures for the same items so that they can be included in the context.

Steps to get your company ready before filing becomes mandatory

How to prepare the accounts before starting.

- 1 Chart of accounts update**
Review the internal chart of accounts and make sure it is consistent with the IFRS Taxonomy; assign fixed numbers and avoid vague labels such as “other expenses” where the amounts are large.
- 2 Accounting system check**
ERP Readiness
Make sure the data can be exported in a suitable electronic format, or use approved intermediary software.
- 3 A balanced trial balance**
Make absolutely sure that debits equal credits, and fix the currency and the financial period.
- 4 Early coordination with the auditor**
Send the draft financial statements and the notes before the year-end to avoid the rush at the filing deadlines.
- 5 Entity data**
Document the commercial number, legal name and date accurately, exactly as in the register.
- 6 Active registration on the “Qayd” portal**
Approve the authorised signatories and update the contact and interest details on the qayd.moci.gov.kw website.

Sample mapping table

Account code	Financial statement line item	Taxonomy element	Period type	Currency
1010	Cash and cash equivalents	CashAndCashEquivalents	Instant	KWD
1020	Trade receivables	TradeAndOtherReceivables	Instant	KWD
4010	Operating revenue	RevenueFromContractsWithCustomers	Duration	KWD
5010	General and administrative expenses	AdministrativeExpenses	Duration	KWD

Filing requirements compared: old versus new

Aspect	Traditional filing (previously)	XBRL filing through “Qayd” (2027)
Format of the uploaded document	PDF files or paper format	Tagged digital data file (XBRL / XML)
How the figures are verified	Manual checking that takes weeks	Instant automated software check (Validation Rules)
Entities in scope	Shareholding companies and W.L.L. companies	All commercial entities (including sole proprietorships)
Acceptance and pass level	Flexible but prone to human error	Any failure of the automated validation rules leads to rejection of the file

Frequently asked questions



Do I have to buy new accounting software?

No. You can use external tools or the accountant's services to produce XBRL from your existing data.



Is Excel prohibited?

It is not prohibited; it is an excellent preparation tool, but it is not the final filing format.



Are single-person companies covered?

Yes. All legal entities are covered by mandatory filing in 2027.



When do I start?

Start during 2026, to prepare the data and to make use of the voluntary application phase.

06

PART 6

Roles and responsibilities

- Who prepares?
- Who reviews? Who files?
- And what falls within the scope of the auditor's work?

Model for allocating roles and legal responsibilities

1 Company management (the client)

- Prepares the financial statements under IFRS, provides the detailed notes, and gives final approval of the file filed on “Qayd”.
- **Finance officer/preparer:** responsible for the quality of the data they enter or prepare within their scope of work.

2 The auditor

Audits the financial statements, verifies the digital tagging (taxonomy mapping), and digitally signs and stamps the final report.

3 MOCI

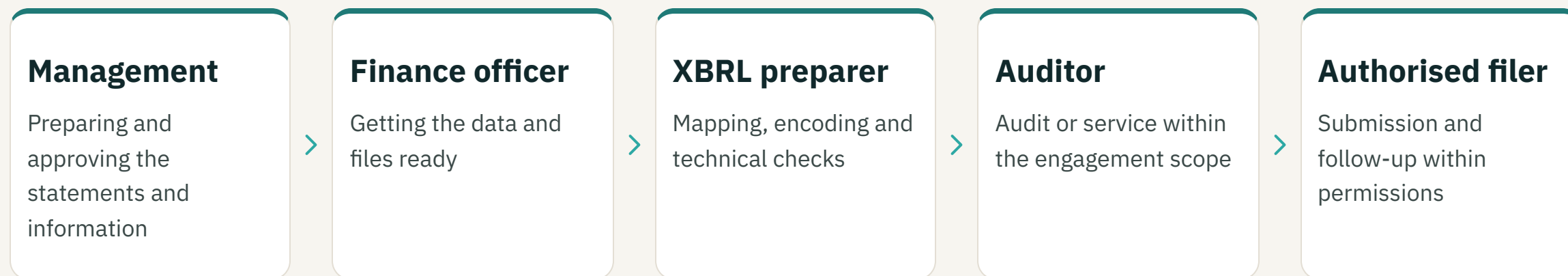
Carries out direct automated review through the platform, issues official acceptance notices, and links the financial statements to licence renewal.

Note:

- **XBRL preparer:** responsible for carrying out the mapping, encoding and technical verification in line with the engagement.
- **Auditor:** only the professional responsibilities relating to the audit or the agreed service.
- **User/authorised filer:** responsible for carrying out the submission and following up the system’s requirements within their permissions.

Responsibility map

Separating responsibility for preparing the information, for the audit and for the filing



Making responsibilities clear before work begins reduces risk, misunderstanding and rework.

The company's role



Prepare the financial records and data correctly and completely.



Approve the final statements and disclosures.



Provide information and documents to the auditor.



Designate the person responsible for preparing and entering the electronic data.



Review the data before submission and do not rely on validation alone.



Keep the final version, the change log and the proof of filing.

Responsibilities of the XBRL data preparer / filing officer



Understand the statements and disclosures before carrying out the mapping.



Select the appropriate concepts under the approved taxonomy.



Enter the context, periods, units and dimensions correctly.



Run the technical checks and resolve error messages.



Reconcile the digital data to the final version of the statements.



Document the final version, responsibilities and permissions.

The auditor's role

- ✓ Define the scope of responsibility under the laws, standards and engagement terms.
- ✓ Audit the financial statements under the applicable financial reporting framework, not merely verify the form of the XBRL file.
- ✓ Do not treat a traditional audit as, in itself, a full audit of every element of the XBRL file.
- ✓ For an XBRL-related service: set out the objective, procedures and outputs in writing.
- ✓ Reconcile the digital data to the statements appropriately where that is within scope.
- ✓ Avoid implicitly widening responsibility merely because the firm takes part in the filing process.



A professional safeguard

State in the engagement letter what the firm does and what remains the client's responsibility.



The principle

Auditing the statements



Preparing the electronic data



Electronic filing



Do not confuse auditing the statements with preparing or entering data on the client's behalf.

The auditor's role in the digital age (1 of 2)

The auditor's role shifts from data-entry clerk to guardian of digital quality and guarantor of credible financial reporting



Data approval

First responsibility

Responsibility for approving the data before it is sent to the digital portals



Tag verification

Tagging accuracy

Verifying that the tagging is accurate so that the figures agree with the financial line items



Strategic analysis

Added value

Focusing on strategic analysis and risk instead of entering data by hand



Ongoing oversight

Total quality

Ensuring the quality of the digital data throughout the reporting cycle

The auditor's role in the digital age (2 of 2)

Expected performance indicators

Tagging accuracy

100%

The target in digital audit work

Digital portals

3

Reporting platforms to prepare for

Compliance date

2027

Full mandatory start for all companies

Manual errors

0

The aim of automating data entry and review

Professional development path

1 Technical training

Mastering XBRL tools and compatible software

2 Tag review

Verifying tagging accuracy and that classifications match

3 Strategic advice

Analysing risks and delivering added value to clients

Does auditing the financial statements automatically mean auditing XBRL?

⊗ Not necessarily



Statement audit

Expressing a professional opinion in line with the scope and the auditing standards applied.



XBRL service

May include mapping or specific checks if they are within the engagement.



Filing

An electronic, operational process carried out in line with permissions and requirements.

💡 **The practical principle:** do not implicitly widen the firm's responsibility merely because it takes part in the filing process.

Accuracy and speed rates in digital processing

Speed of financial statement approval

Faster through “Qayd”



95%

Accuracy and automated error detection

Accounting reconciliation



100%

Reduction in manual office work

Time saved



85%

- ✓ **Result of implementation:** the XBRL system ensures that financial statements are processed within a few minutes instead of weeks, and completely eliminates errors of imbalance in the balance sheet and the disclosures.

07

PART 7

Review and audit criteria for XBRL reports

- Arithmetic consistency checks
- Handling non-arithmetic data
- Governance of extensions
- Integration of the financial notes

Rules for using extensions



When is an extension used?

Only where the approved taxonomy has no standard tag that is suitable for, and matches, the nature of the item.

Essential condition: a careful and thorough search of the standard taxonomy must be made before deciding to create a new element.



Cautions and quality rules

Avoid overuse: excessive use of extensions makes the financial statements less comparable and less open to automated analysis.

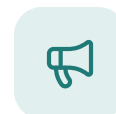
Document and justify: document the reason for choosing extensions for material items, focusing on the substance of the information, not ease of entry.

Integrating the notes with XBRL reports



Full consistency

The main figures in the statements must be consistent with the supplementary disclosures attached to them.



Material disclosures

These include related parties, contingent liabilities, business segments and accounting policies.



Resolving conflicts

Any difference between the statements and the notes must be resolved and corrected before filing.



Full understanding

Understanding the financial statements in full is an essential step before choosing the right digital tags.

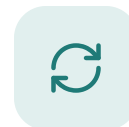
Governance of comparative data

A pillar of digital financial reporting



Comparative data is an essential element of financial analysis.

The audit must confirm that the comparative figures accurately reflect the same nature of item and the specified period.



Where items are reclassified or their accounting presentation changes, the digital data must be treated in line with the requirements.

It is not enough to copy the prior-year data without a full, detailed review.

What do we check in every figure?

A mini checklist for the mapping process

1 Value

Is it the same figure?

2 Concept

Does the tag reflect the meaning?

3 Period

Is the year/date correct?

4 Unit

Is the currency/scale correct?

5 Sign

Positive or negative?

6 Context

Are entity and dimension correct?

Validation: what does it check, and what does it not?

Passing the technical check is no substitute for accounting judgement



May detect

- ✓ Structural or formatting errors.
- ✓ Inconsistency in some relationships.
- ✓ Values, units or periods that are incorrect under the system's rules.



May not detect

- ✗ A concept that is economically inappropriate.
- ✗ An incorrect accounting judgement.
- ✗ Missing information that breaks no technical rule.

Validation

+

Accounting understanding

=

Better control over digital data

Structure of the mapping sheet in Excel

Account no.	Account name in the company's chart of accounts	Amount (KD)	Taxonomy element	Element type / nature
110101	Cash at banks and the main branch	45,200	ifrs-full:CashAndCashEquivalents	Current asset / debit
110302	Local customers - trade receivables	128,500	ifrs-full:TradeAndOtherCurrentReceivables	Current asset / debit
210101	Suppliers and trade creditors	62,000	ifrs-full:TradeAndOtherCurrentPayables	Current liability / credit
310101	Authorised and paid-up capital	200,000	ifrs-full:IssuedCapital	Equity / credit

↻ **Note:** the mapping is done once for the company and reused every year, with only the figures updated.

Arithmetic consistency checks

$$\text{Equity} + \text{Total liabilities} = \text{Total assets}$$

Consistency of the statement of profit or loss

Verify that the internal arithmetic relationships in the statement of profit or loss are correct and agree fully.

Agreement of net profit/loss

Agree the final figures between the primary financial statements and the accompanying digital data.

Agreement of comparative figures

Confirm that the comparative data for prior periods matches the officially approved statements.

Integrity of totals and subtotals

Ensure there is no conflict between account totals and their detailed breakdowns.

Treatment of rounding differences

Document and understand any minor differences arising from rounding or presentation, in line with regulatory requirements.

Checks on non-arithmetic data



Entity and scope

- Company name and legal entity.
- Type of statements (separate or consolidated), where applicable.
- Identification of the structure and subsidiary groups.



Period and currency

- The specified financial year and period.
- The currency used and the unit of measurement.
- Precise identification of the comparative periods.



Segments and report

- Dimensions and operating segments or categories.
- Data relating to the report preparer and the reviewer.
- Completion of all fields required by regulation.

08

PART 8

Challenges and practical solutions

- Technology cost
- Training and qualification
- Technical compatibility
- Change management

Challenges and practical solutions (1 of 2)

The move to XBRL brings real challenges, but each has a considered, practical solution that ensures a smooth transition



Technology cost

Investing in compatible software as part of developing the organisation's digital infrastructure.



Training and qualification

Intensive workshops to raise the proficiency of accounting and finance staff in using the new systems.



Technical compatibility

Working with specialist advisory firms to ensure a smooth transition and avoid software errors.



Change management

Adopting a digital culture gradually, with sufficient resources allocated to training and implementation.

Challenges and practical solutions (2 of 2)



Working with experts

Engaging specialist advisory firms



Intensive training workshops

Raising the proficiency of accounting staff



Digital infrastructure

Investing in compatible software



Smooth transition

Avoiding errors and ensuring readiness

09

PART 9

Practical application

- Steps for converting Excel data into files compatible with the MOCI platform
- Practical application and how to draw up the mapping sheet
- How do we review the mapping and the digital data before filing?

Implementation options available to companies in the State of Kuwait



First option

Excel templates

Suitable for small companies and single-person companies. Uses guided spreadsheet templates and exports the XBRL file through intermediary tools.



Second option

ERP (Odoo) software

A dedicated XBRL module is installed inside the company's accounting system for direct export at the click of a single button.



Third option

The audit firm

Working directly with our firm, as auditor, to prepare, map and approve the file through specialised professional platforms.

Exercise 1 — condensed statement of financial position

A hypothetical training example

Cash and cash equivalents	850,000
Receivables	1,250,000
Inventories	900,000
Property and equipment	2,500,000
Total assets	5,500,000

1 Question 1

Which concept is appropriate for each item?

2 Question 2

Are the unit, period and context correct?

3 Question 3

Are the totals consistent?

Exercise 2 — condensed statement of profit or loss

Aim: to link the figure to the concept, the sign and the arithmetic relationships

Revenue	8,200,000
Cost of sales	(6,100,000)
Gross profit	2,100,000
Administrative expenses	(1,100,000)
Net profit	620,000



Check the sign

Is the figure a profit or a loss?



Check the period

Does the data relate to the correct year?



Check the source

Does the figure match the approved statement?

Exercise 3 — how to use the Excel file

Step 1 of 4 Enter the entity data

	A	B	C	D
1	Entity Data - المنشأة بيانات			
2				
3	العربي الحقل - Arabic Field	التقني الاسم - Technical Name	المثال قيمة - Sample Value	ملاحظات - Notes
4	القانوني الاسم - Legal Name	EntityName	ذ.م.م للخدمات النور شركة	التجاري السجل في هو كما الاسم استخدم
5	التجاري السجل رقم - Commercial Registration No.	CommercialRegistrationNumber	123456	تعليمي مثال
6	الفترة بداية - Period Start	PeriodStart	2026-01-01	كاملة مالية سنة
7	الفترة نهاية - Period End	PeriodEnd	2026-12-31	الإقفال تاريخ
8	العرض عملة - Presentation Currency	Currency	KWD	الكويتي الدينار
9	القوائم نوع - Statement Type	StatementType	سنوية - Annual	مثال
10	المحاسبة إطار - Accounting Framework	AccountingFramework	IFRS - المالية للتقارير الدولية المعايير Accounting Standards	الفعلية القانونية المتطلبات من تحقق

Worksheet: Entity Data

Exercise 3 — how to use the Excel file

Step 2 of 4 Enter the final trial balance

	A	B	C	D	E	F	G
1	المراجعة ميزان - Trial Balance						
2							
3	الحساب رقم - Account Code	الحساب اسم - Account Name	الحساب نوع - Account Type	مدين - Debit	دائن - Credit	الصافي الرصيد - Net Balance	الفوائم بند - FS Line
4	1101	البنك في النقد - Cash at Bank	أصل - Asset	125,000.000	0.000	125,000.000	نقد وحكمه في وما النقد - Cash and Cash Equivalents
5	1201	المدينة التجارية الذمم - Trade Receivables	أصل - Asset	215,000.000	0.000	215,000.000	المدينة التجارية الذمم - Trade Receivables
6	1301	المخزون - Inventories	أصل - Asset	70,000.000	0.000	70,000.000	المخزون - Inventories
7	1601	والمعدات الممتلكات - Property and Equipment	أصل - Asset	310,000.000	0.000	310,000.000	والمعدات الممتلكات - Property, Plant and Equipment
8	2101	التجارين الدائنين - Trade Payables	التزام - Liability	0.000	80,000.000	-80,000.000	الدائنة التجارية الذمم - Trade Payables
9	2201	الأجل قصير قرض - Short-term Borrowing	التزام - Liability	0.000	120,000.000	-120,000.000	الأجل قصيرة قروض - Short-term Borrowings
10	3101	المال رأس - Share Capital	ملكية حقوق - Equity	0.000	200,000.000	-200,000.000	المال رأس - Share Capital
11	3201	المحتجزة الأرباح - Retained Earnings	ملكية حقوق - Equity	0.000	140,000.000	-140,000.000	المحتجزة الأرباح - Retained Earnings
12	4101	خدمات إيرادات - Service Revenue	إيراد - Revenue	0.000	360,000.000	-360,000.000	الإيرادات - Revenue
13	5101	الرواتب مصروف - Salaries Expense	مصروف - Expense	150,000.000	0.000	150,000.000	تشغيلية مصروفات - Operating Expenses
14	5201	الإيجار مصروف - Rent Expense	مصروف - Expense	30,000.000	0.000	30,000.000	تشغيلية مصروفات - Operating Expenses
15							
16	الإجمالي - Total			900000	900000	0	

Worksheet: Trial Balance

Exercise 3 — how to use the Excel file

Step 3 of 4 Review the mapping sheet

الربط جدول - Mapping											
Line ID - الرقم	Arabic Line - العربي السند	Taxonomy QName - التقني العنصر	Label - التسمية	Period Type - الفترة نوع	Unit - الوحدة	Decimals - الكسور	Context - السياق	Dimension - البعد	Member - العضو	Source - المصدر	Review Status - المراجعة حالة
F5001	حكمة في وما النقد	ifrs-full.CashAndCashEquivalents	Cash and Cash Equivalents - حكمة في وما النقد	Instant - لحظي	KWD	0	ctx_2026_end			القوائم المالية ID4	Approved - معتمد
F5002	المدينة التجارية الذمم	ifrs-full.TradeAndOtherCurrentReceivables	Trade Receivables - المدينة التجارية الذمم	Instant - لحظي	KWD	0	ctx_2026_end			القوائم المالية ID5	Review - مراجعة
F5003	المخزون	ifrs-full.Inventories	Inventories - المخزون	Instant - لحظي	KWD	0	ctx_2026_end			القوائم المالية ID6	Draft - مسودة
F5004	والمعدات الممتلكات	ifrs-full.PropertyPlantAndEquipment	Property, Plant and Equipment - والمعدات الممتلكات	Instant - لحظي	KWD	0	ctx_2026_end			القوائم المالية ID7	Approved - معتمد
F5005	الإيرادات	ifrs-full.Revenue	Revenue - الإيرادات	Duration - مدة	KWD	0	ctx_2026_year			القوائم المالية ID12	Approved - معتمد
F5006	تشغيلية مصروفات	ifrs-full.OperatingExpense	Operating Expenses - تشغيلية مصروفات	Duration - مدة	KWD	0	ctx_2026_year			القوائم المالية ID13	Review - مراجعة

Worksheet: Mapping

Columns of the mapping sheet

Line ID

Line item number

Arabic Line

Line item in Arabic

Taxonomy QName

Technical element

Label

Period Type

Unit

Decimals

Context

Dimension

Member

Source

Review Status

Exercise 3 — how to use the Excel file

Step 4 of 4 Run the validation checks

	A	B	C	D	E
1	Validation Checks - التحقق اختبارات				
2					
3	العربي الاختبار - Arabic Check	التقني الاختبار - Technical Check	النتيجة - Result	الحالة - Status	المقترح الإجراء - Action
4	المراجعة ميزان توازن	Trial Balance Balance	0	ناجح - Pass	صفرًا النتيجة تكون أن يجب
5	البند ربط اكتمال	Mapping Completeness	0	ناجح - Pass	المستخدمة للبند فارغة عناصر توجد ألا يجب
6	موحدة العملة وحدة	Currency Unit	0	ناجح - Pass	مختلفة بوحدة Fact حقيقة أي راجع
7	المراجعة حالة	Review Status	3	معالجة يحتاج - Fix	النهائي التوليد قبل البند اعتمد

Worksheet: Validation Checks

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PART 10

Case study and interactive exercises

- Case study — a hypothetical Kuwaiti company
- Interactive exercise for participants
- Answers and practical summary

Case study — a hypothetical Kuwaiti company

The figures are for training only and are not the data of a real company.

Year

2025

Comparative figures 2024

Net profit

KD **620** thousand

Revenue

KD **8.2** million

- An inappropriate mapping was found for revenue.
- The comparative figure differs between the statements and the digital data.
- **Required:** identify the source of the error, the correction and the verification procedures before filing.

🎯 **Objective:** to train participants in control over the data, not merely in operating the system.

Interactive exercise for participants

Ask participants to answer before showing the summary.

1

Does a PDF count as XBRL?

2

Can a tag be chosen on the basis of its name alone?

3

Does successful validation mean the data are correct in accounting terms?

4

Who is responsible for the correctness of the statements?

5

Who is responsible for the electronic filing?

6

When does the company need an additional review of the digital data?

Answers and practical summary

Messages the client should take away from the workshop.

1 XBRL is not PDF: XBRL is structured, machine-readable data.

2 Choosing a tag requires an understanding of the nature of the item and its context.

3 Validation does not replace accounting judgement and reconciliation.

4 Management bears responsibility for preparing and approving the information within its remit.

5 Filing is carried out by the authorised user, in line with the permissions and requirements.

6 The scope of any professional service from the firm must be defined in writing.

PART 11

Errors and risks



Where can an error occur, and how do we prevent it before filing?

- Automated validation stages on the “Qayd” platform
- Validation and common errors
- The most common XBRL errors
- Example of a material error
- Errors the system may not detect
- Suggested internal controls to avoid errors
- Pre-filing checklist
- Reasons for filing rejection in the portal’s automated check

Automated validation stages on the “Qayd” platform

File integrity check (Technical)

Integrity of the XML code and the file structure



100%

Taxonomy conformity

Correct item names and elements



85%

Arithmetic consistency (Calculations)

The balance sheet equation and total assets



70%

Filing rules

Attachments and official approvals



50%

⚠ A single inconsistency in a sub-equation (e.g. total assets $\neq$ liabilities + equity) is enough for **the whole filing to be rejected**.

Validation and common errors

100%

**Accuracy of reconciliation
and validation**

Avoid the causes of automatic rejection

- 1 Unbalanced balance sheet** Assets must exactly equal liabilities and equity.
- 2 Period conflict** Using an instant date for duration items.
- 3 Currency mismatch** Ensure the official filing currency (the Kuwaiti dinar, KWD) is set for all numeric facts.

The most common XBRL errors

Practical examples that can be discussed with the client.



Inappropriate tag chosen

Merely because the names are similar

The name is close but the meaning is different.



Wrong sign

Reversed sign

A profit appears as a loss, or the reverse.



Wrong period

Choosing a wrong date or period

A 2025 figure linked to a 2024 context.



Wrong unit

Dinars instead of thousands of dinars, for example.



Wrong dimension

The item is linked to an incorrect category/segment.

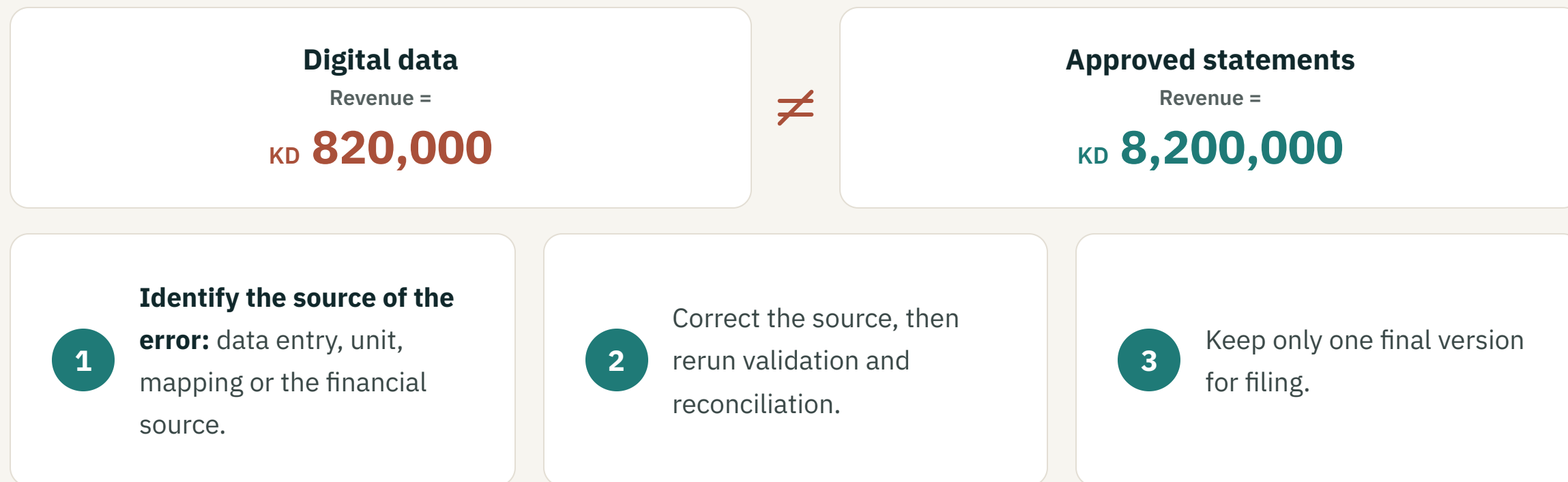


Unnecessary extension

Using a custom element although a suitable concept exists.

Example of a material error

The digital data must represent the approved statements exactly, in terms of meaning.



Errors the system may not detect

Why do we need a human review?

- ✗ Choosing a concept that is formally correct but economically inappropriate.
- ✗ A correct figure, but for the wrong period.
- ✗ Omitting an important dimension or using an inappropriate dimension.
- ✗ Omitting a disclosure or encoding it incompletely.
- ✗ Choosing an extension that reduces comparability unnecessarily.

Conclusion

Automated validation is important, but it does not replace professional judgement.

⚠ **Note:** passing the technical check does not replace accounting understanding and professional review.

Suggested internal controls to avoid errors

Make the filing process one that can be repeated and documented.

1

Governance

Who is responsible?

2

Verification

Who reviews?

3

Documentation

What do we keep?

- ✓ Assign a clear owner for the process.
- ✓ Set a timetable ahead of the deadline.
- ✓ Approve a single final version of the statements.
- ✓ Review the mapping and material items a second time.
- ✓ Separate data preparation from the final review as far as possible.
- ✓ Run validation before submission.
- ✓ Reconcile the digital data to the statements.
- ✓ Keep the final versions and the proof of filing.

Pre-filing checklist

This slide can be turned into an internal form for the organisation.



The final financial statements are approved.



The current year and the comparative year agree.



The totals are consistent.



The currency, unit and period are correct.



The mapping has been reviewed.



Dimensions and extensions have been verified.

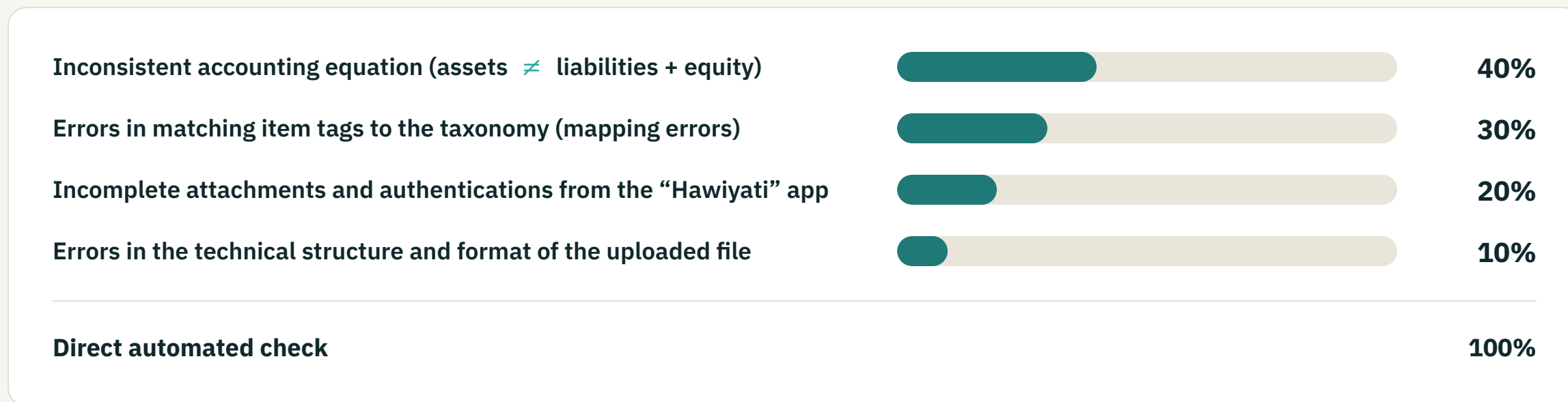


Validation passed and its findings were addressed.



The final version and the proof of filing are kept.

Reasons for filing rejection in the portal's automated check



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PART 12

A message to the finance department

- Start early, and do not make electronic filing the last step on the last day
- Four simple rules that reduce risk

A message to the finance department

Start early, and do not make electronic filing the last step on the last day

Before closing



**After preparing
the draft**



**After statements
are approved**



Before submission



After filing

- ✓ Identify those responsible and the target date.
- ✓ Prepare an initial mapping, then update it in line with the final version.
- ✓ Run validation and an independent reconciliation before submission.
- ✓ Keep the final version, the proof of filing and the log of changes.

Four simple rules that reduce risk

1

One final version

Practical rule

2

**Every figure
has a source**

Practical rule

3

**Validation alone
is not enough**

Practical rule

4

**Responsibilities
are in writing**

Practical rule

The quality of digital reporting starts with the quality of the financial information and continues to the last step of filing.

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PART 13

IFRS 18 and how it coincides with XBRL

- IFRS 18 and how it coincides with XBRL implementation in 2027
- Important notice for company officers

IFRS 18 and how it coincides with XBRL implementation in 2027

IFRS 18

The new international standard
for presentation and disclosure

Important notice for company officers:

 **IFRS 18**, replacing IAS 1, applies to periods beginning on or after 1 January 2027, the same date on which the “Qayd” system becomes fully mandatory.

The new standard restructures the statement of profit or loss into five categories (operating, investing, financing, income taxes, discontinued operations) with two new mandatory subtotals, which requires updating the mapping sheet in step with the technical transition.

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PART 14

Closing message

- Closing message to clients — the digital reporting journey
- A commitment to accuracy and transparency to build a reliable financial future

Closing message to clients — the digital reporting journey

A commitment to accuracy and transparency to build a reliable financial future.

Digital reporting is not merely an electronic step; it is an integral extension of the quality and reliability of financial information



Correct encoding and meaning

Every figure that is encoded must carry its precise financial meaning, to ensure the integrity and reliability of the financial statements.



Precise control and mapping

The highest precision starts in the underlying records and the statements, and carries through smoothly to mapping, validation and filing.



Clear responsibilities

Clearly defining the tasks of the company, the data preparer and the auditor protects all parties effectively.



Early preparation

Early planning and readiness reduce the risk of errors and prevent rework and delayed reports.

End of the workshop

Questions and discussion

Thank you for attending — we welcome your questions and views.

Do you have any queries? We are here to help you ensure the highest levels of quality and compliance in digital financial reporting.

Let us stay in touch



Phone

+965 99021289
+965 22423415



Email

info@alwahauditing.com



Website

alwahauditing.com



Alwaha Auditing Office

مكتب الواحة لتدقيق الحسابات



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