Altapete Arabia

Aim High Business Solutions

IFRS ADVISORY

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

Altapete Arabia
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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.

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Our IFRS Advisory Scope

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

09

IFRS 9

Financial Instruments

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IFRS 15

Revenue Recognition

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IFRS 16

Leases

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IAS 19

Employee Benefits & Actuarial

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IAS 41

Agriculture

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IFRS 13

Fair Value Measurement

02

IAS 2

Inventories

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IFRS 18

Presentation & Disclosure

G

GROUP

Consolidation (IFRS 3/10/11/12)

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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

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IFRS 15
Leases

IFRS 15 — Revenue from Contracts with Customers

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

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- 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

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IFRS 16
Financial Instruments

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

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IAS 19
Employee Benefits & Actuarial

IAS 19— Employee Benefits & Actuarial Valuation

Independent review of actuarial valuations and defined benefit accounting

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- 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 19— Agriculture

Fair valuation of biological assets and agricultural produce

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- 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

KEY DELIVERABLES

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

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IFRS 13
Fair Value Measurement

IFRS 13— Fair Value Measurement

Defensible, market-consistent fair values across the balance sheet

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- 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

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IAS 2
Inventories

IAS 2 — Inventories

Costing methodology, overhead absorption and net realizable value testing

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- 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

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IFRS 18
Presentation & Disclosure

IFRS 18 — Presentation & Disclosure in Financial Statements

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

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- 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

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GROUP
IFRS 3,10,11 & 12

Consolidation — IFRS 3, 10, 11 & 12

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

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- 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

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Additional Standards We Cover

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

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IFRS 17

Insurance Contracts

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IAS 36

Impairment of Assets

12

IAS 12

Income Taxes

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IAS 37

Provisions & Contingencies

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IFRS 5

Held for Sale & Discontinued Ops

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IAS 21

Effects of Foreign Exchange Rates

2

IFRS 2

Share-Based Payment

8

IFRS 8

Operating Segments

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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.

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Our Engagement Methodology

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

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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.

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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.

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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

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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.

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THANK YOU