



Al-Nafais Holding Group Internal Analysis

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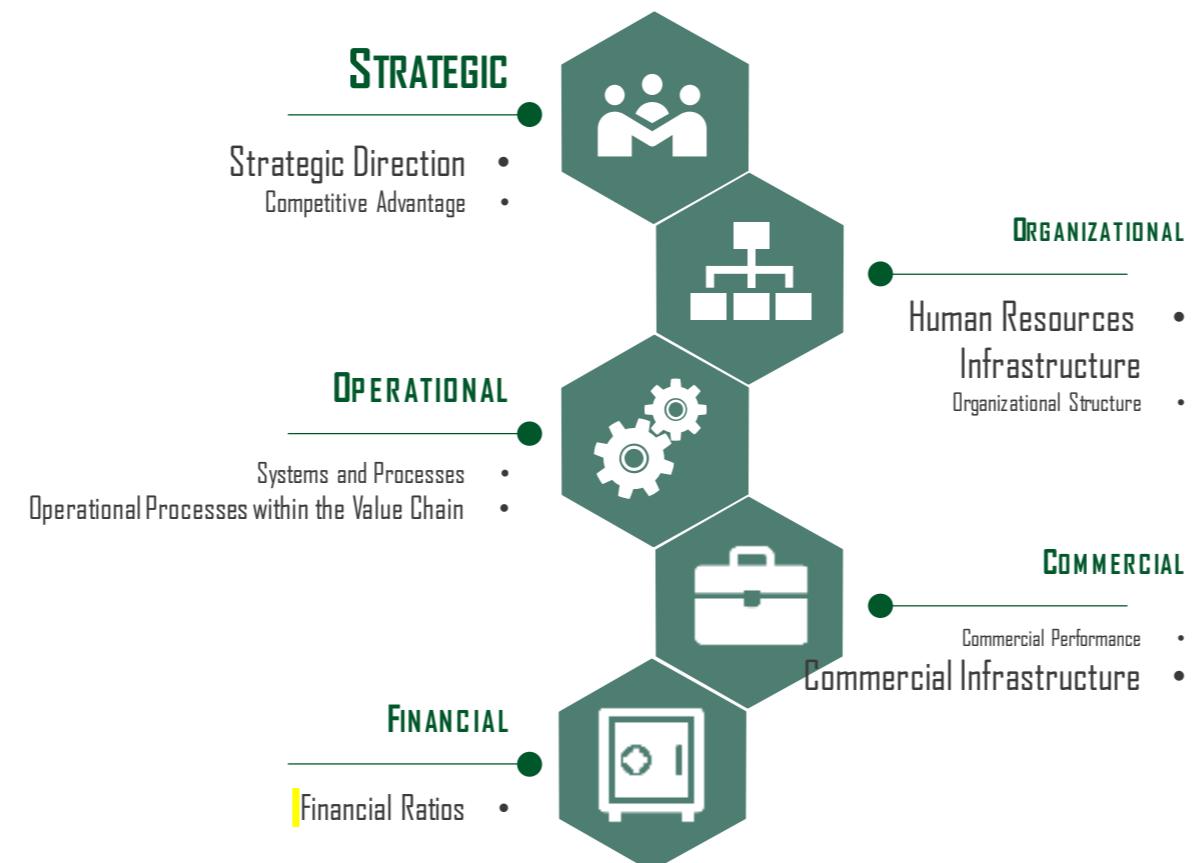
Internal Analysis Axes for Al-Nafais Group

FUTURE PHASE



Identifying the main areas for dealing with gaps and challenges that may hinder the progress of Al-Nafais companies

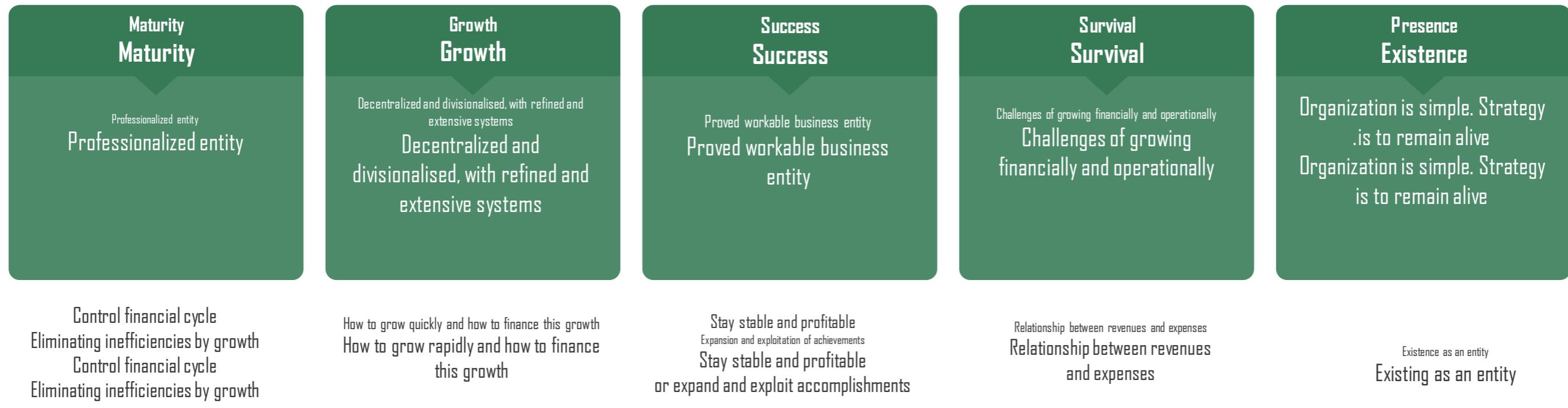
CURRENT STATUS



Defining the organization's current situation based on the analysis axes to identify current gaps needed to reach the desired state

BUSINESS MATURITY MODEL

A model for classifying company problems and growth patterns systematically
Each stage is characterized by independence in work, a different organizational structure, and diverse management styles

**Reasons for using the Business Development Model**

Basis for assessing the impact of current and proposed decisions

Anticipate key requirements for addressing weaknesses

Assistance in assessing current challenges

Aid in assessing current challenges

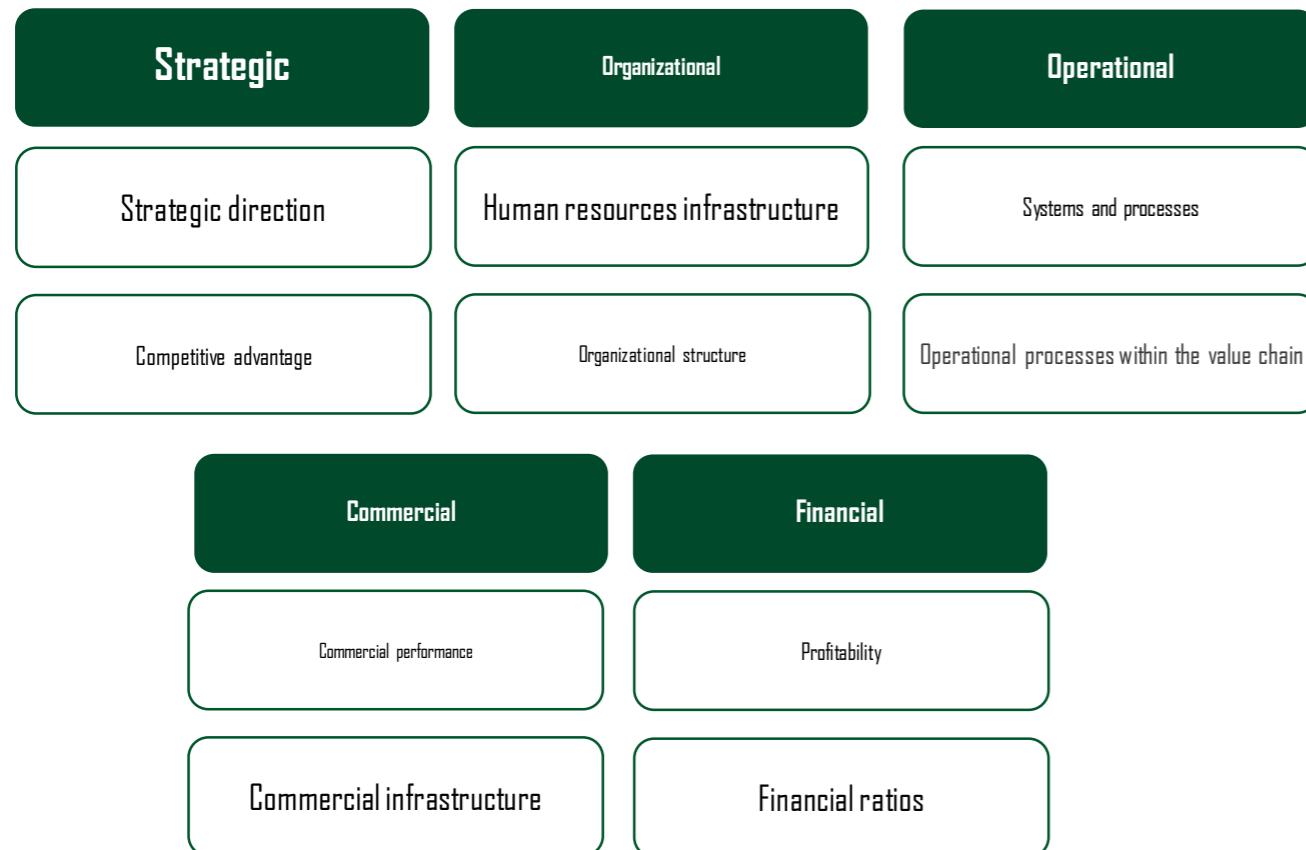
Anticipate the key requirements for the tackling of pain points

Basis for evaluating impact of present and proposed decisions

"Inspired by several models (most notably the Harvard model), LOGIC designed a corporate maturity tool to analyze the internal aspects of companies through 5 axes

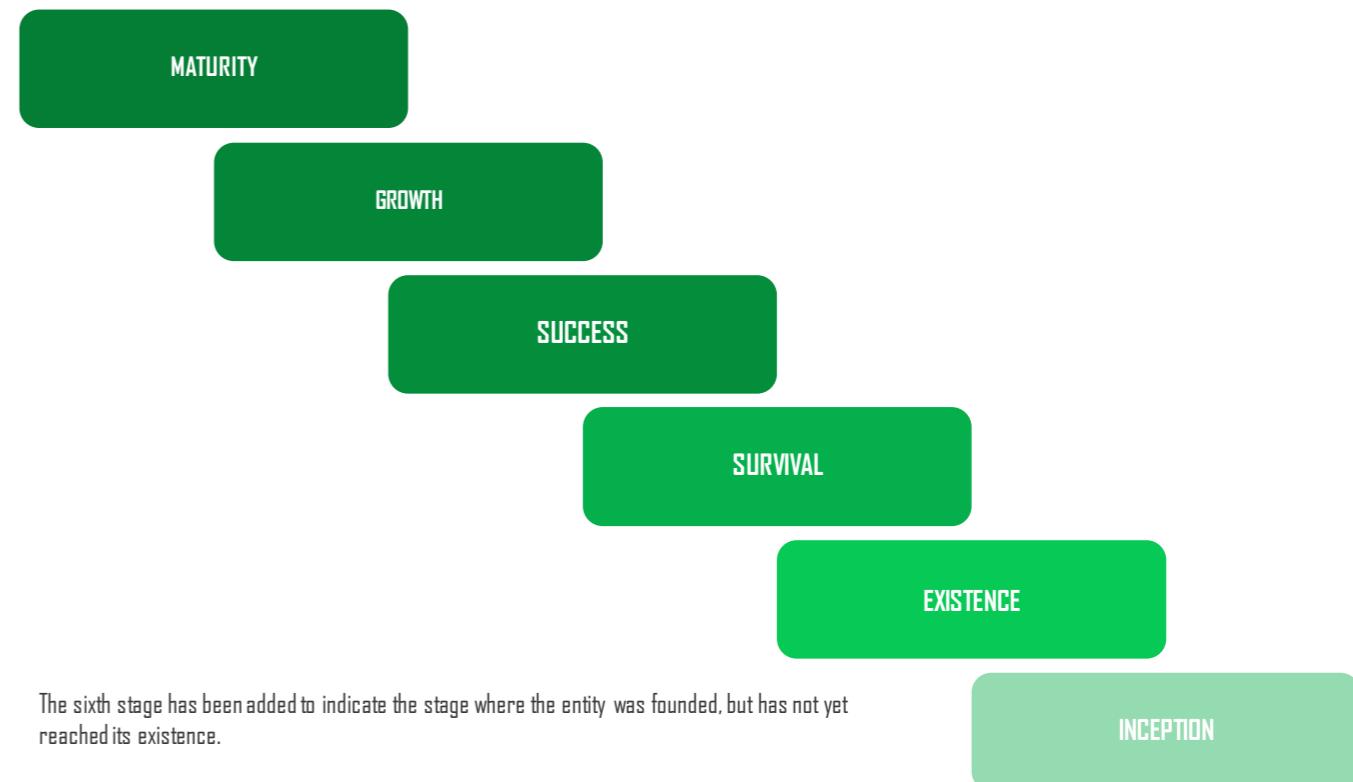
Internal analysis axes

The internal analysis axes, detailed in 10 main points, will be assessed vertically against the six stages of company growth

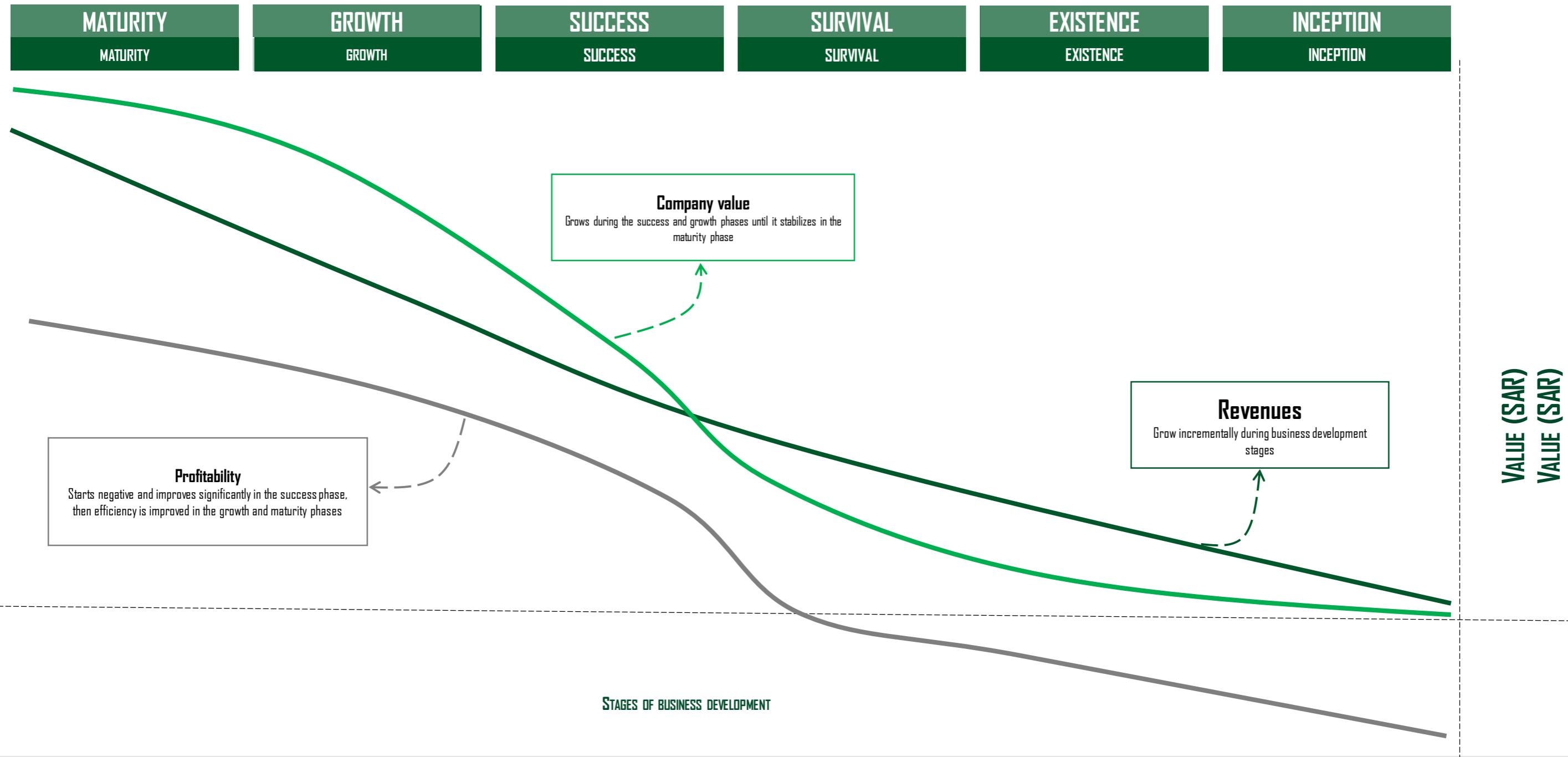


Stages of business development

The LOGIC team will evaluate the growth stages of companies horizontally



Company value and profitability are among the most important elements that are affected by the company's development in its various stages



MATURITY	GROWTH	SUCCESS	SURVIVAL	EXISTENCE	INCEPTION	
Maturity	Growth	Success	Survival	Presence	Inception	STRATEGY
Comprehensive Strategy That Is Cascaded and Implemented	Strategy as an Ongoing Process	Strategy Including Internal and External Factors	Strategy Based on Internal Capabilities	Detailed and Documented Strategic Direction	Initial Undocumented Strategic Direction	STRATEGY
Sustainable Competitive Advantage	Competitive Advantage Difficult to Copy	Competitive Advantage	Providing Added Value but Not Competitive	Attempting to Build a Competitive Advantage	No Competitive Advantage	
Having an Integrated HR Management System, with Fully Automated Processes	Expanding HR Infrastructure and Developing Long-Term Systems to Support the Company Needs	The Role of HR Becomes Strategic and Supports Company and Employee Performance	Strengthening Operations to Ensure Continuity, with HR Management Systems in Place to Regulate Core Processes	Establishing Initial HR Foundations with Basic Policies and Procedures	No HR Infrastructure	
Better Structure Following Best Practices	Complete Structure	Simple Structure	Informal Organizational Structure	Virtual Organizational Structure	No Organizational Structure	
Comprehensive, updated, and fully activated systems and processes	Emerging systems and processes that keep pace with growth requirements	Operational infrastructure activated for essential functions	Undocumented and continuously deactivated operational infrastructure	No operational infrastructure	Operational disruptions	
All functions in the value chain are performed at a mature level	All functions in the value chain are performed at a standard level	Most functions in the value chain are performed at a standard level	Many functions in the value chain are performed at a standard level	Some functions in the value chain are performed at a standard level	Some functions in the value chain are performed at an elementary level	
Sustainable Profits Above Industry Level	Achieving Profit Margins in Line with or Above Industry Level	Achieving Industry-Level Profit Margins	Profit Margin Approximately Zero	Negative Balances	Negative Balances	
Innovation and flexibility in various business activities	A strong infrastructure that supports rapid expansion and adaptation to market changes	Integrated Systems to Link Various Commercial Businesses and Achieve Commercial Objectives	Developing More Organized Systems and Procedures to Support the Gradual Expansion of Commercial Activities	The Company Provides the Minimum Tools and Systems to Support Key Commercial Operations	The Company Lacks Any Systems or Structure to Support Commercial Activities	
Sustainable increase in sales volume above industry level	Sales volume above industry level	Sales volume in line with industry level	Steady growth in sales and stable cost	Gradual growth in sales volume and decrease in cost of sales	Small sales volume and high cost of sales	COMMERCIAL
						FINANCIAL

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Strategic focus

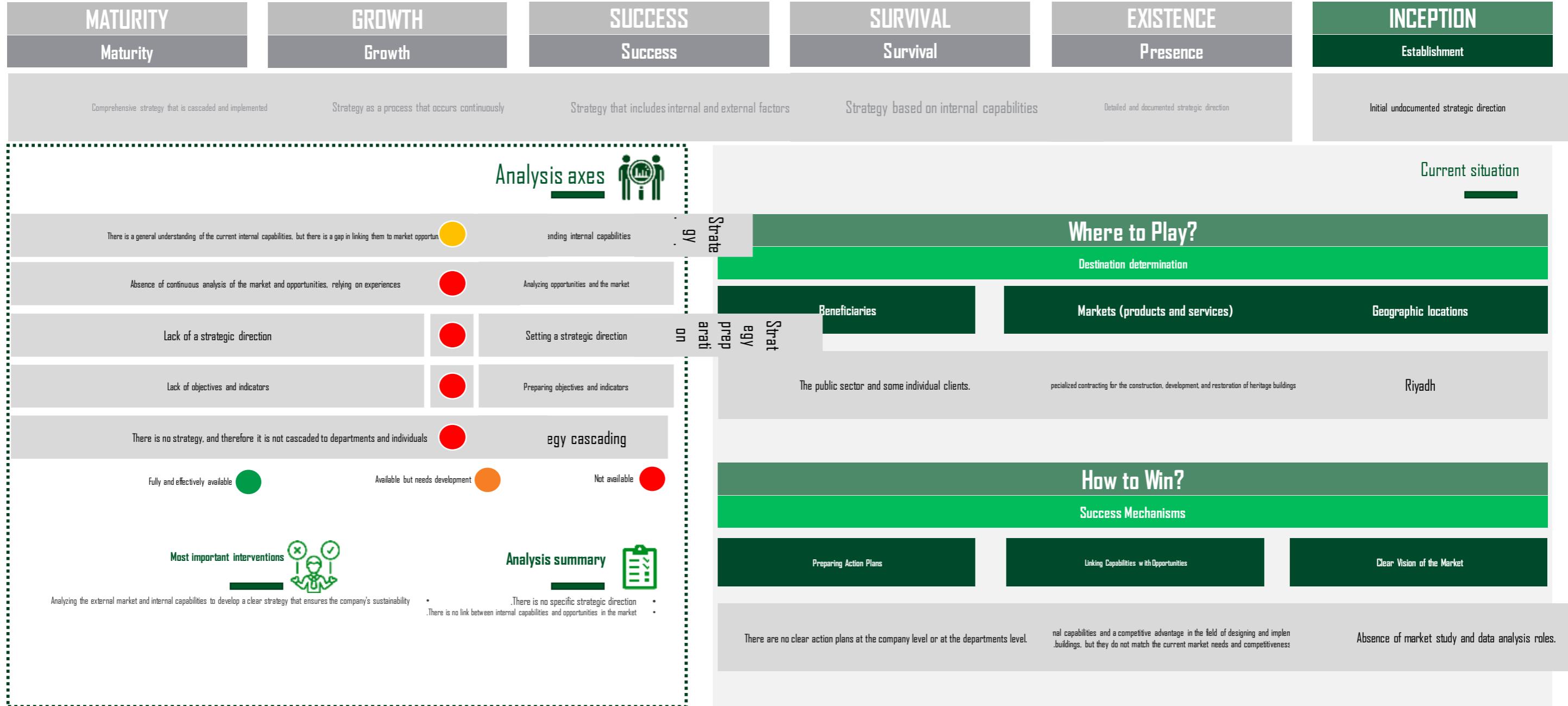
Strategic cornerstone axes

Competitive advantage

Strategic direction



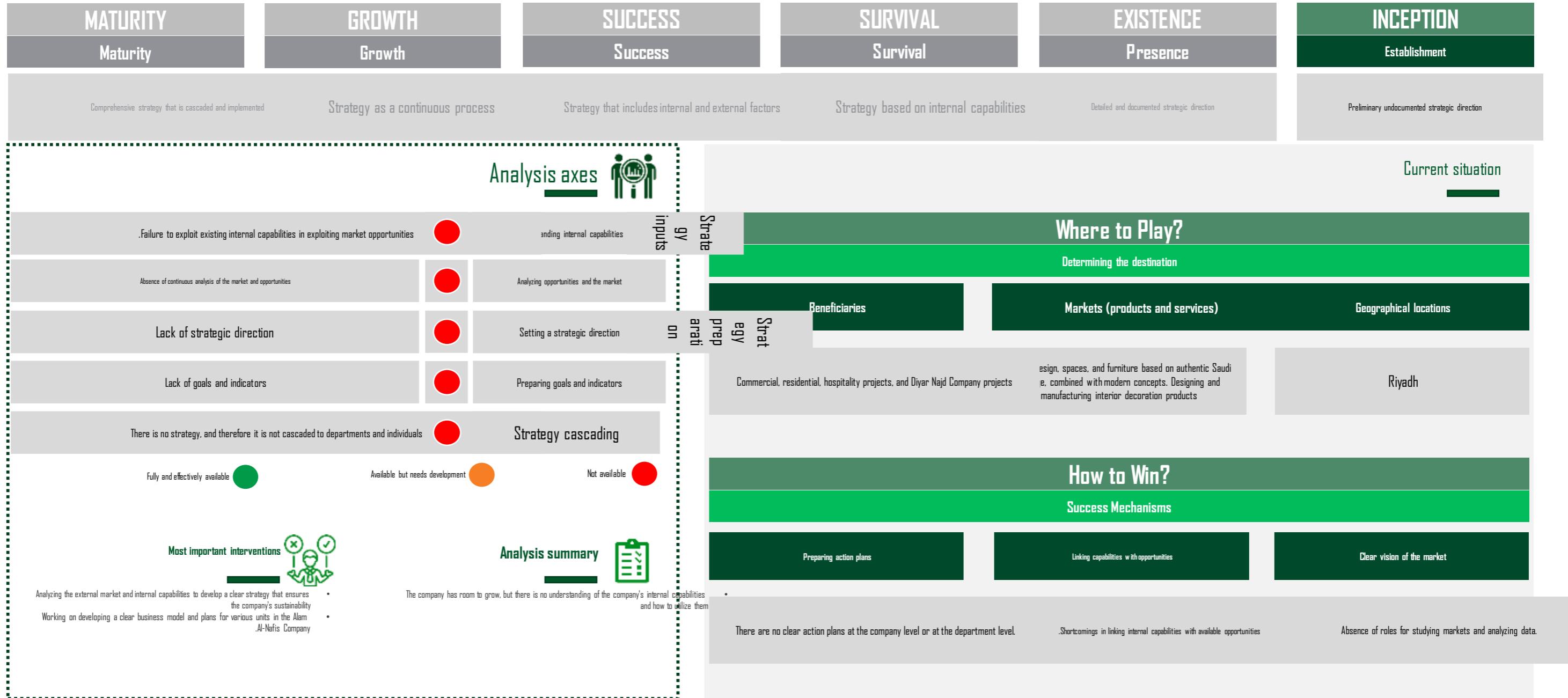
Failure to study market needs and the absence of a clear and specific strategy that the company works on has led to the inability to employ the company's capabilities for success and continuity



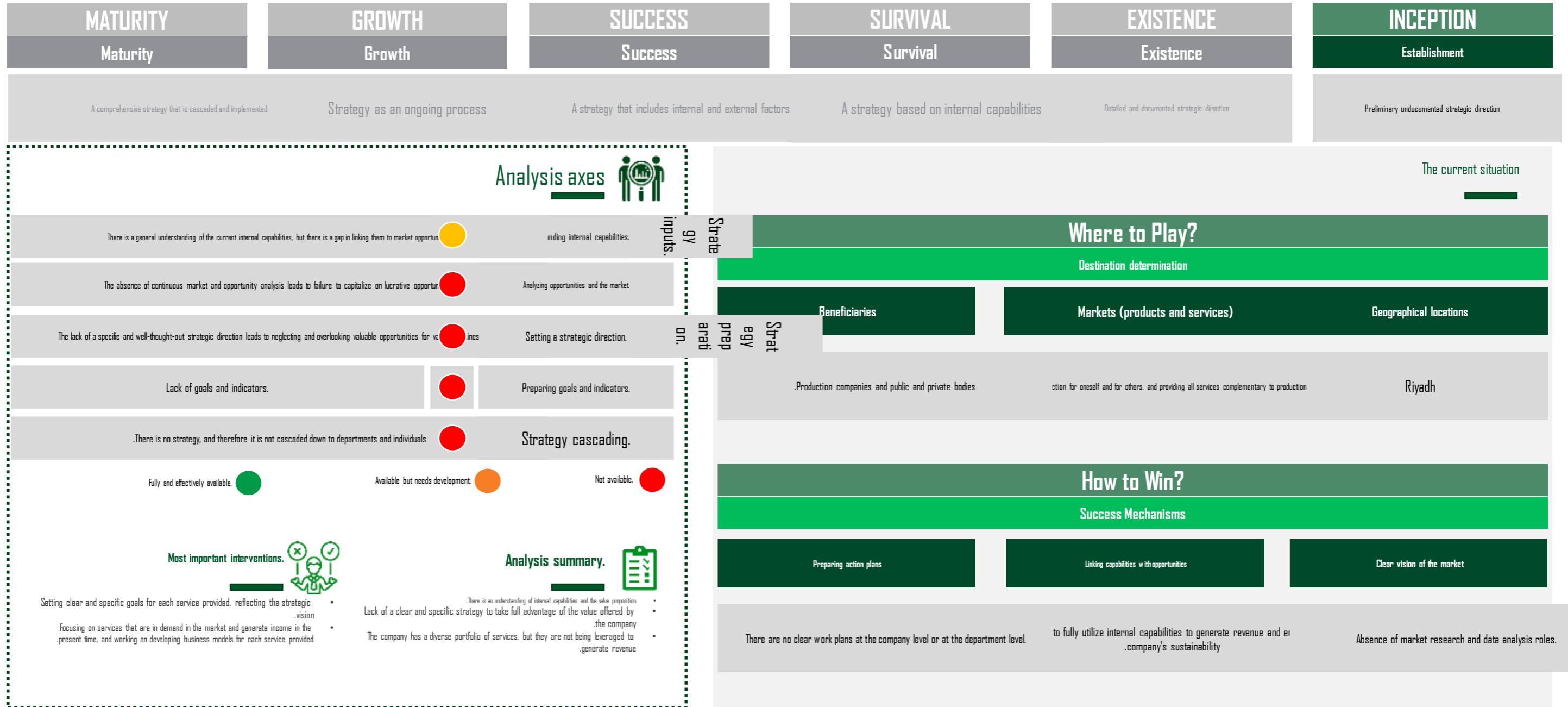


نفیس
NAFEES

.The absence of research and strategic planning in Alam Al-Nafis Company leads to a lack of connection between internal capabilities and market opportunities



.The company's service portfolio includes a wide range of services, but they are not being exploited to generate revenue and ensure the company's sustainability



.Strategic focus

Strategic pillar focuses.

Competitive advantage.

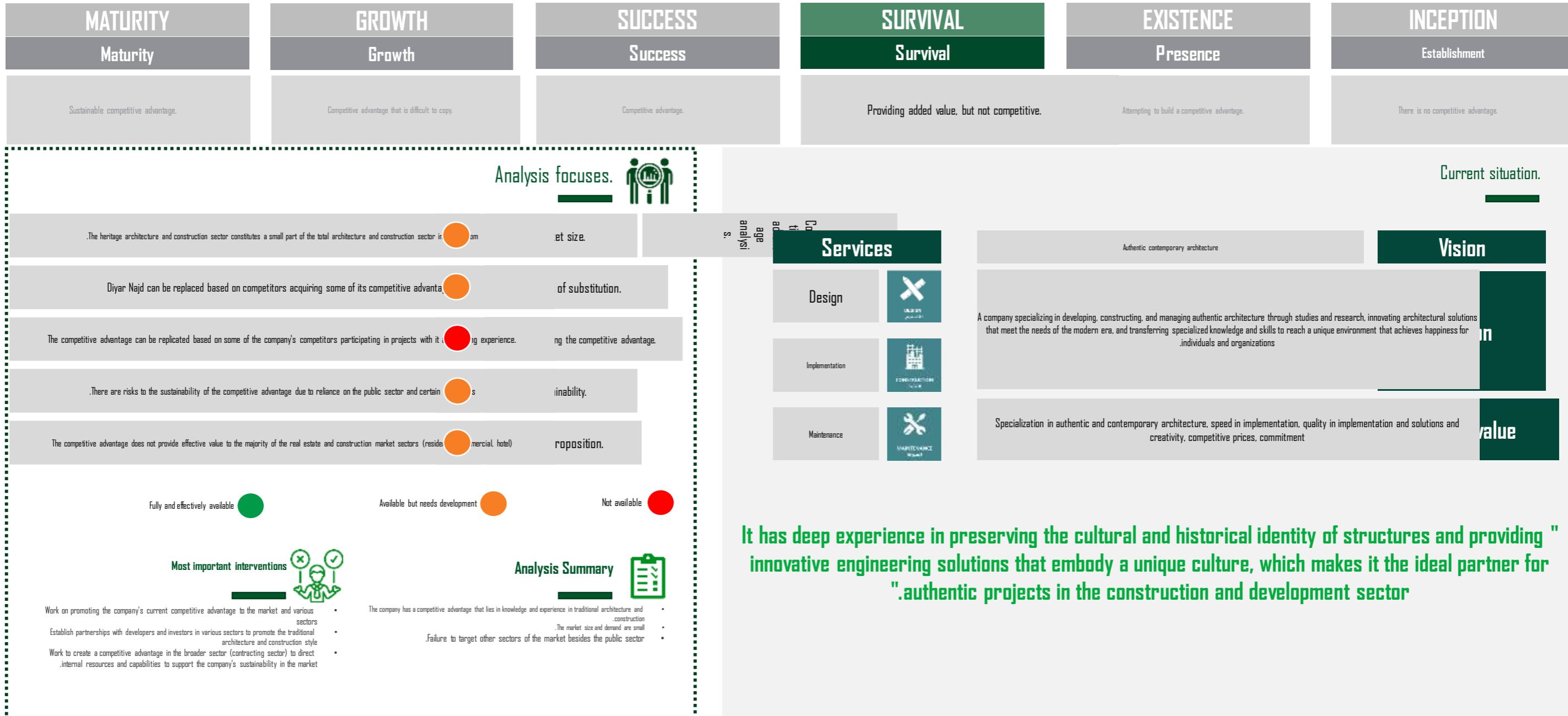
Strategic direction.





دیار نجد
DIYAR NÄJD

The company's competitive advantage and added value may currently only serve a small sector of the market, which calls for work to develop business and target other sectors in the market

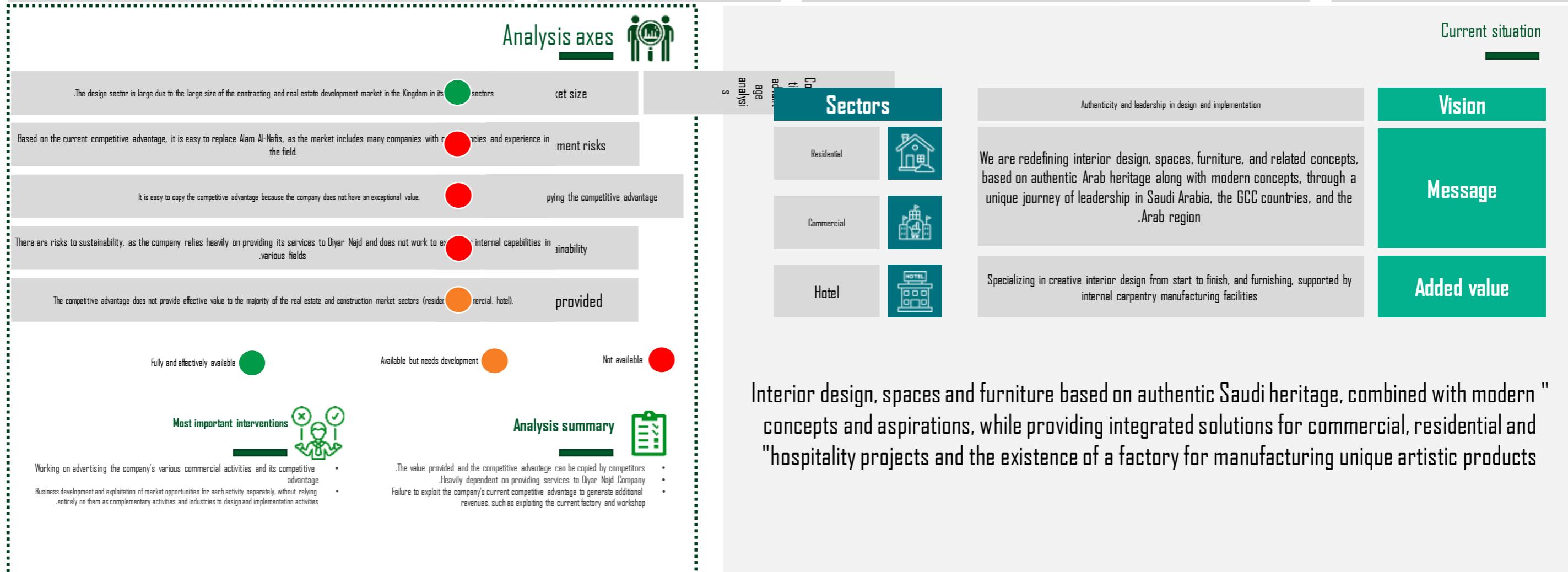


It has deep experience in preserving the cultural and historical identity of structures and providing "innovative engineering solutions that embody a unique culture, which makes it the ideal partner for ".authentic projects in the construction and development sector

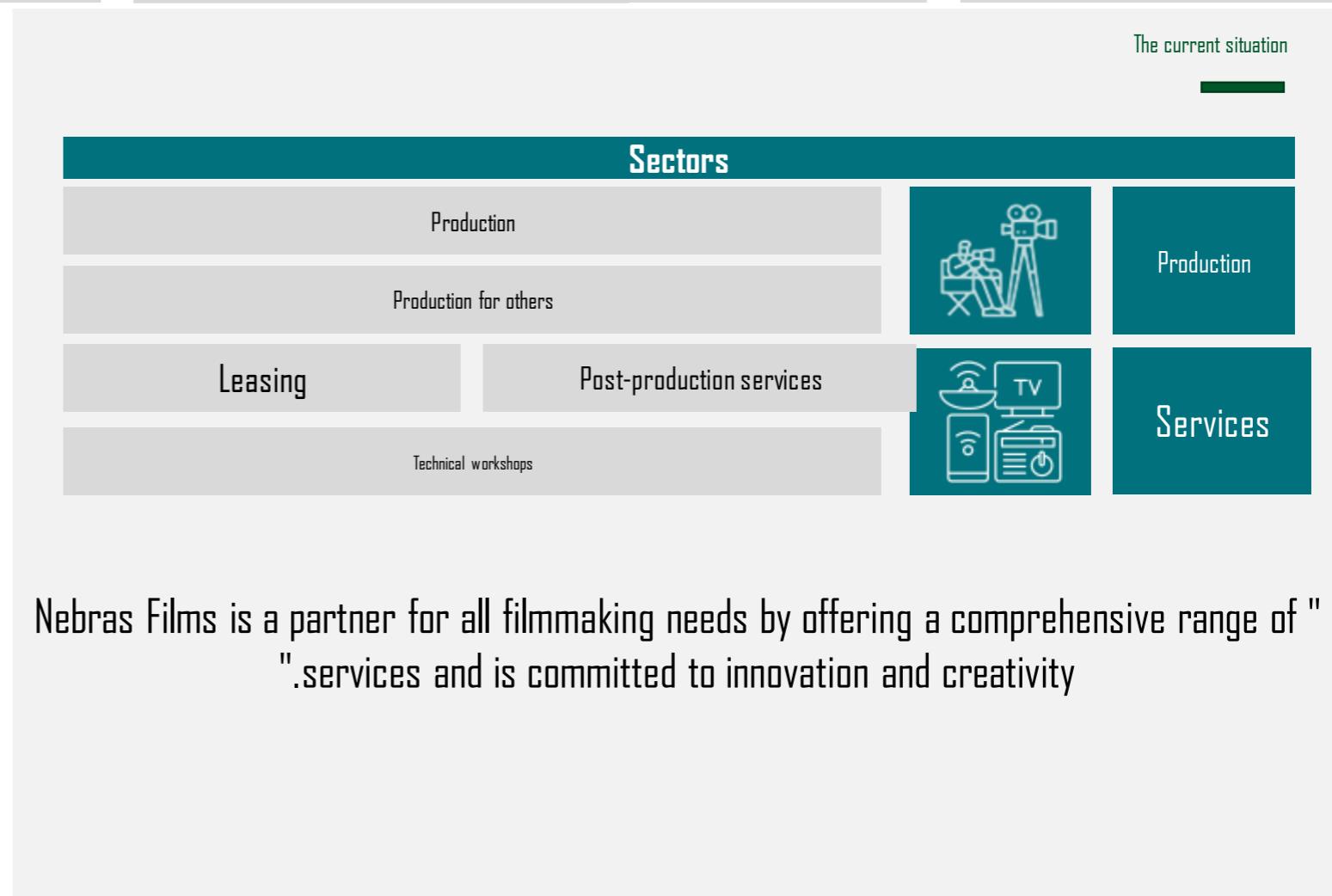
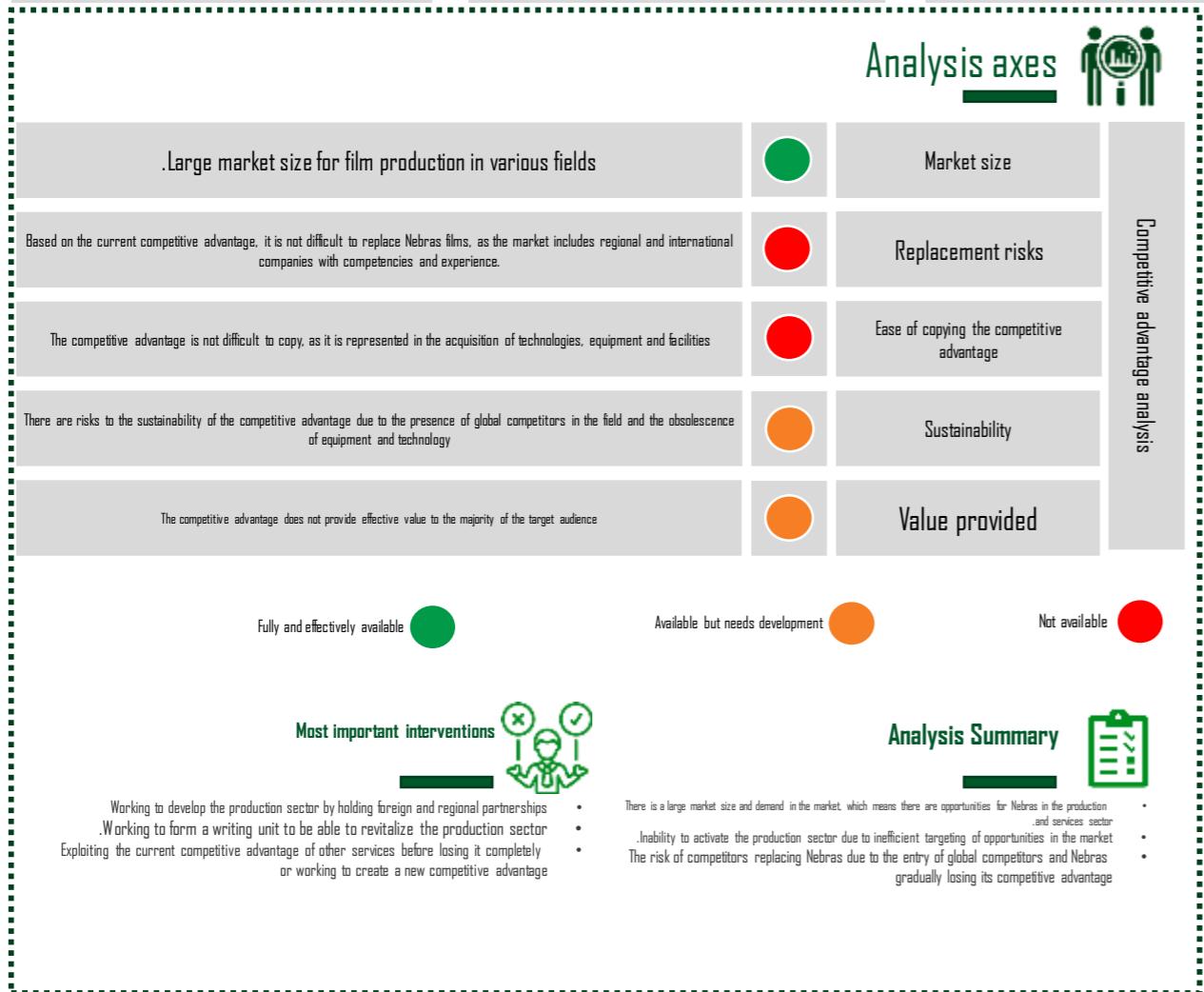
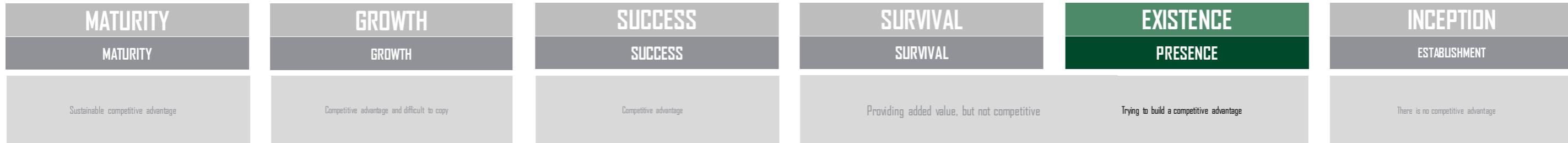


.Work should be done to acquire and be unique with a competitive advantage in the various units of the company to reduce the risks of replacement and ensure the company's sustainability in the market and face competition

MATURITY	GROWTH	SUCCESS	SURVIVAL	EXISTENCE	INCEPTION
Maturity	Growth	Success	Survival	Presence	Establishment
Sustainable competitive advantage	Competitive advantage and difficult to copy	Competitive advantage	Providing added value, but not competitive	Attempting to build a competitive advantage	No competitive advantage



Exploiting the company's current competitive advantage - represented in internal resources - to serve others instead of revitalizing the company's core sector, which is production





Nebras Films

Precious World

Najd Lands

The need to study the external market and competitors and design a clear strategy that keeps pace with market trends, taking into account the company's internal capabilities, and the strategy is broken down into goals, initiatives, and performance measurement indicators at the level of each company to ensure its achievement

The unsustainability of this competitive advantage due to the presence of many competitors in the field and the failure to keep pace with market changes and technical developments, which requires reconsidering the competitive advantage and developing internal resources to enable this

A partner for all filmmaking needs

The unsustainability of this competitive advantage due to the presence of many competitors in the field of design regionally and globally, in addition to the lack of focus on the competitive advantage of having a distinguished manufacturing workshop, which requires creating a competitive advantage for the company and exploiting strengths

Interior design, spaces and furniture Based on the authentic Saudi heritage

The unsustainability of this competitive advantage due to its presence among other competitors and weak demand for it from customers, which requires working to create a new competitive advantage in the contracting sector in general

The ideal partner for authentic projects in the construction and development sector

Competitive advantage

Commercial pillar

Pillars of the commercial cornerstone

Commercial infrastructure

Commercial performance



The three companies are considered to be in the establishment phase due to the small sales volume and the large cost volume

MATURITY	GROWTH	SUCCESS	SURVIVAL	EXISTENCE	INCEPTION
Maturity	Growth	Success	Survival	Presence	Establishment
Sustainable increase in sales volume above industry level	volume above industry level	Sales volume in line with industry level	growth in sales and steady cost	growth in sales volume and decrease in cost of sales	sales volume and high cost of sales

Pillars of commercial performance analysis



Revenue streams

Examine the company's project portfolio and various revenue streams, identify trends of growth or decline in revenue for each source over time, and determine the most and least profitable ones.



Cost of sales

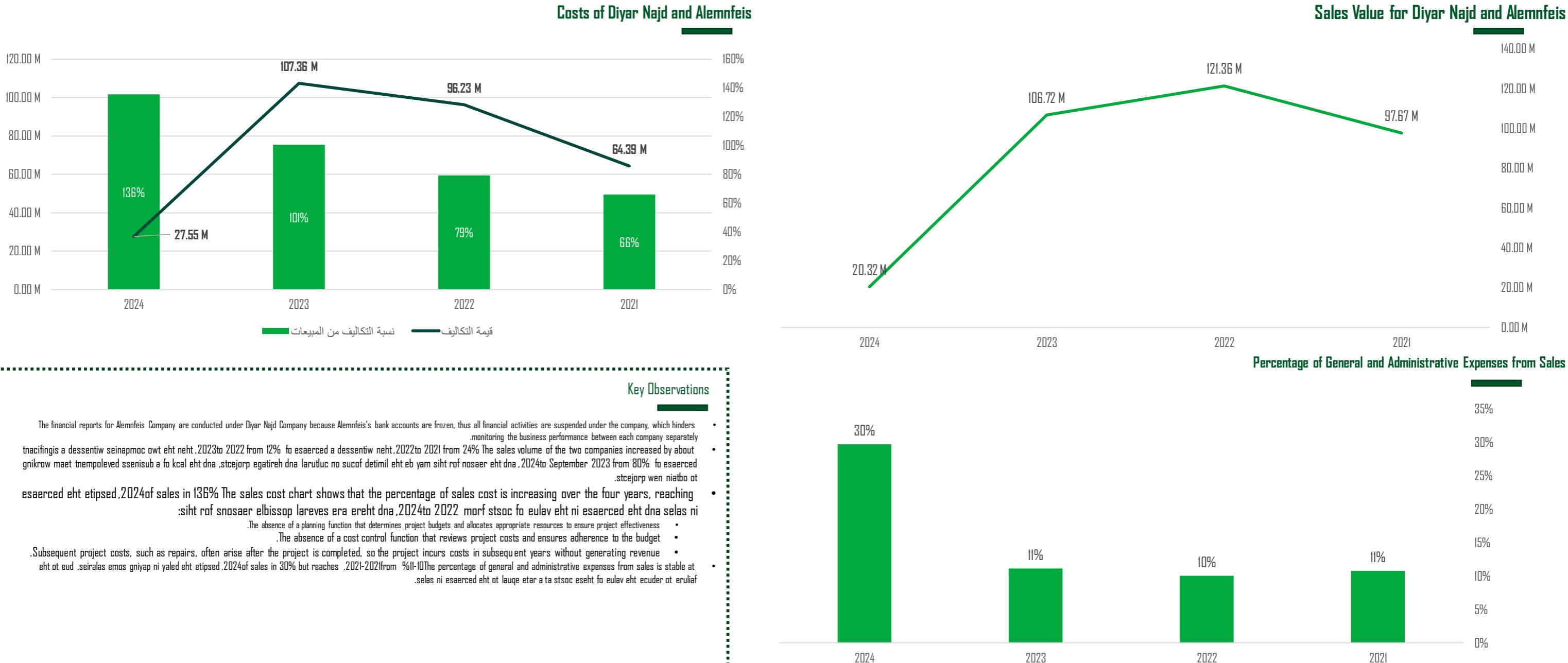
Examine the direct expenses incurred in providing services by understanding the cost structure, analyzing trends, identifying high-cost items and their impact on profitability



Sales volume and growth

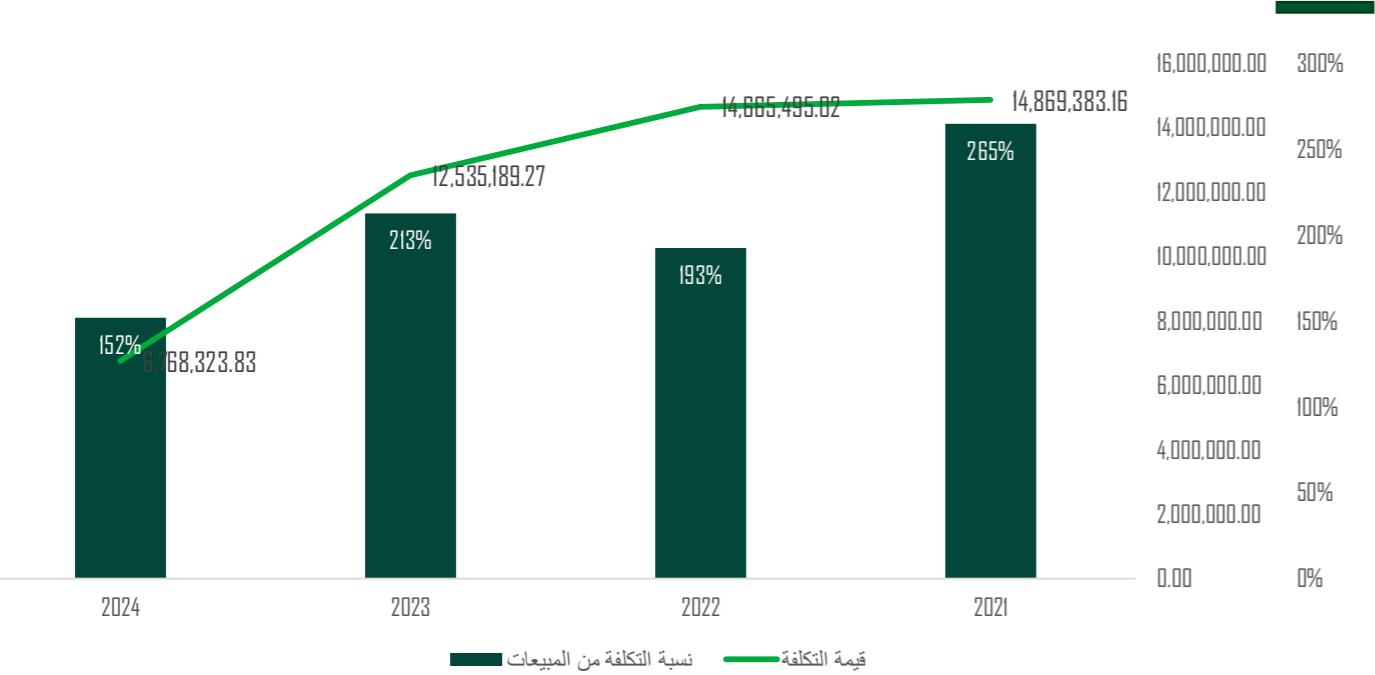
Evaluate the company's sales performance over time, identify trends and gaps, and interpret the possible reasons behind them so that the company can identify areas for improvement to enhance sales performance.

.Based on the analysis of the consulting team, the two companies must implement organizational interventions and appoint key positions to improve business performance

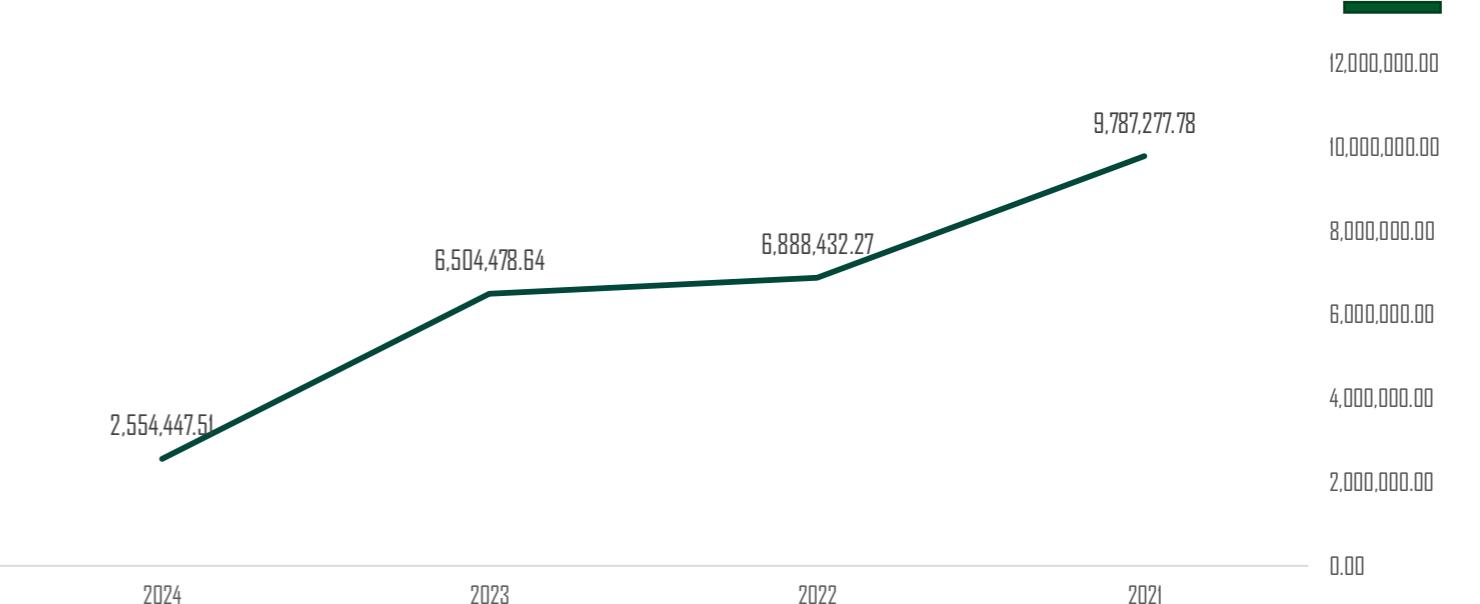


Based on the consulting team's analysis, the company must identify ways to reduce fixed costs and increase revenues to improve business performance.

Costs of Nebras Films



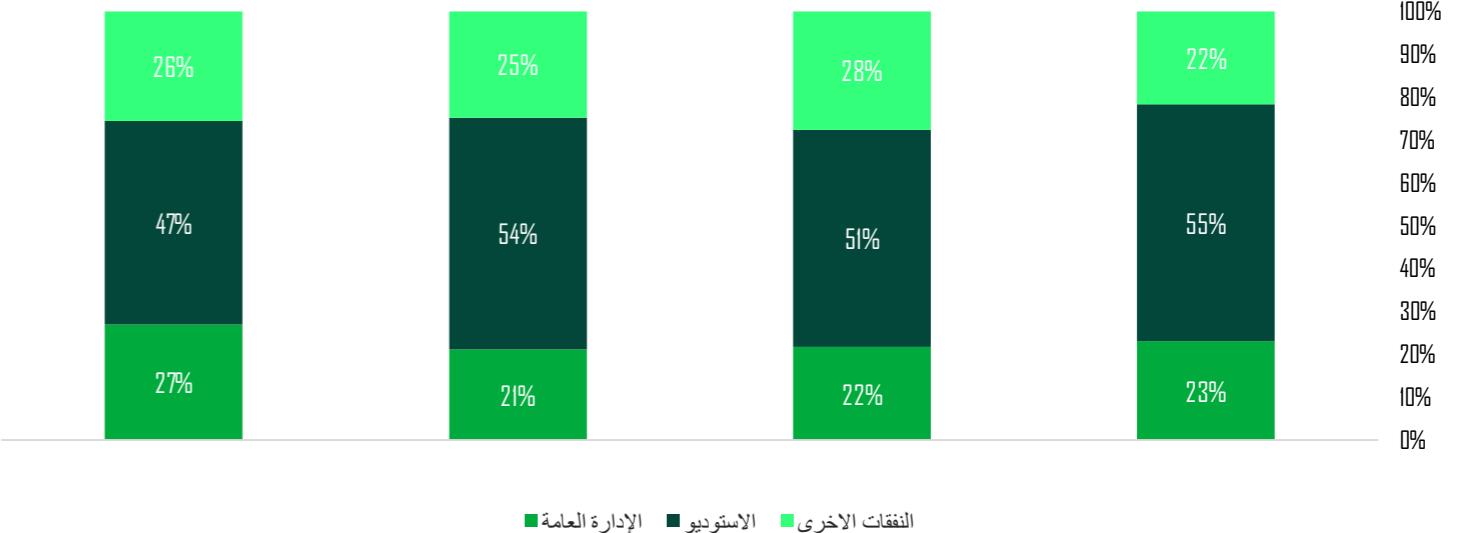
Sales Value for Nebras Films



Key Observations

naht erutan ssenibus tñereffid a sah ti sa ,ynapmoc eht ot detacided noitcnuf tnempoleved ssenibus a fo ecnesba eht at eud eb Yam hcihw .2024to 2021 Nebras Films witnessed a gradual decrease in sales volume from .srecudorp dna .sretirw ,srotcerid sa hcus ynampoc noitcudorp a rof snoitcnuf cisab fo ecnesba eht dna .seinapmoc owt rehto eht of sales during all years, which may be 150% it still exceeds ,2024-2021Although the percentage of costs from sales decreased in general from .ytilibatiforp llarevo gnitceffa rotcaf niam eht si daehrevo taht stcelfer hcihw ,*57%Most projects achieve good net profit margins, with an average of ti esolc at tseb eb Yam ti taht gnitsegguS .400%The "Workshops (Models - Carpentry - Blacksmithing)" project is incurring huge net losses over the four years, with a margin of about -.ecruos eunever a sa

Cost Breakdown



النفقات الأخرى ■ الإدارية ■ الاستوديو ■ الـ

The Commercial Pillar

Pillars of the Commercial Corner

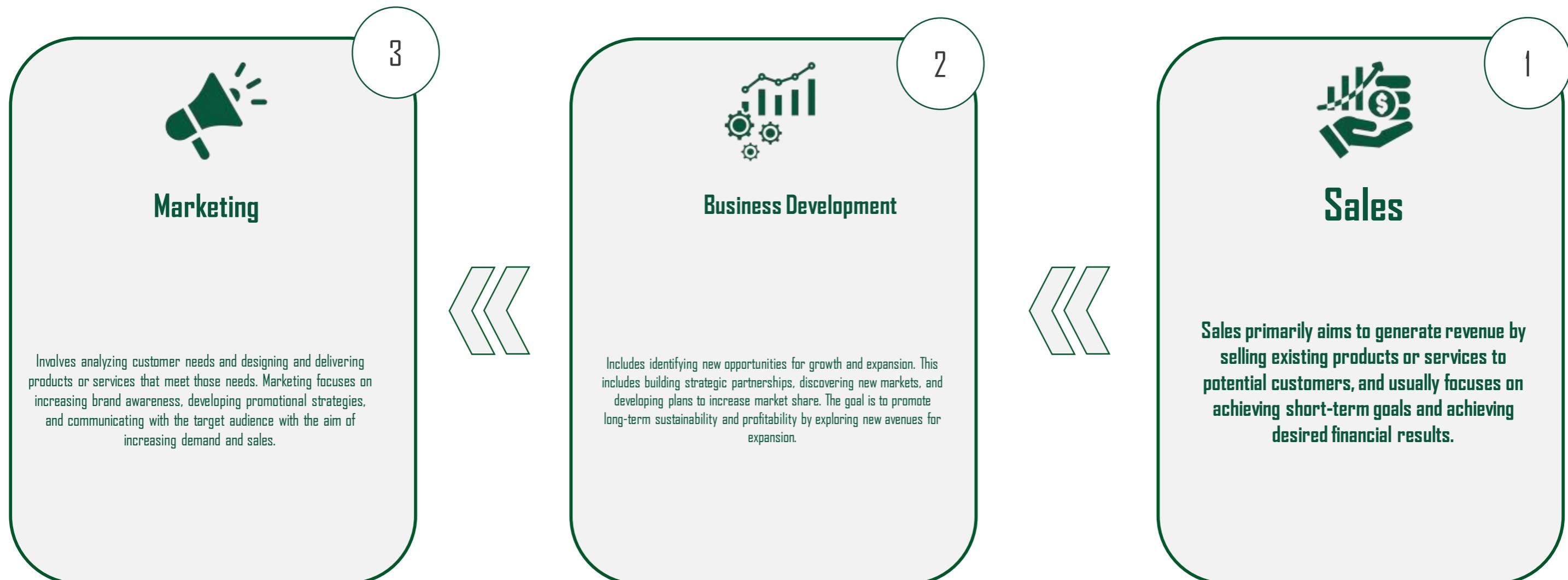
Commercial Infrastructure

Commercial Performance

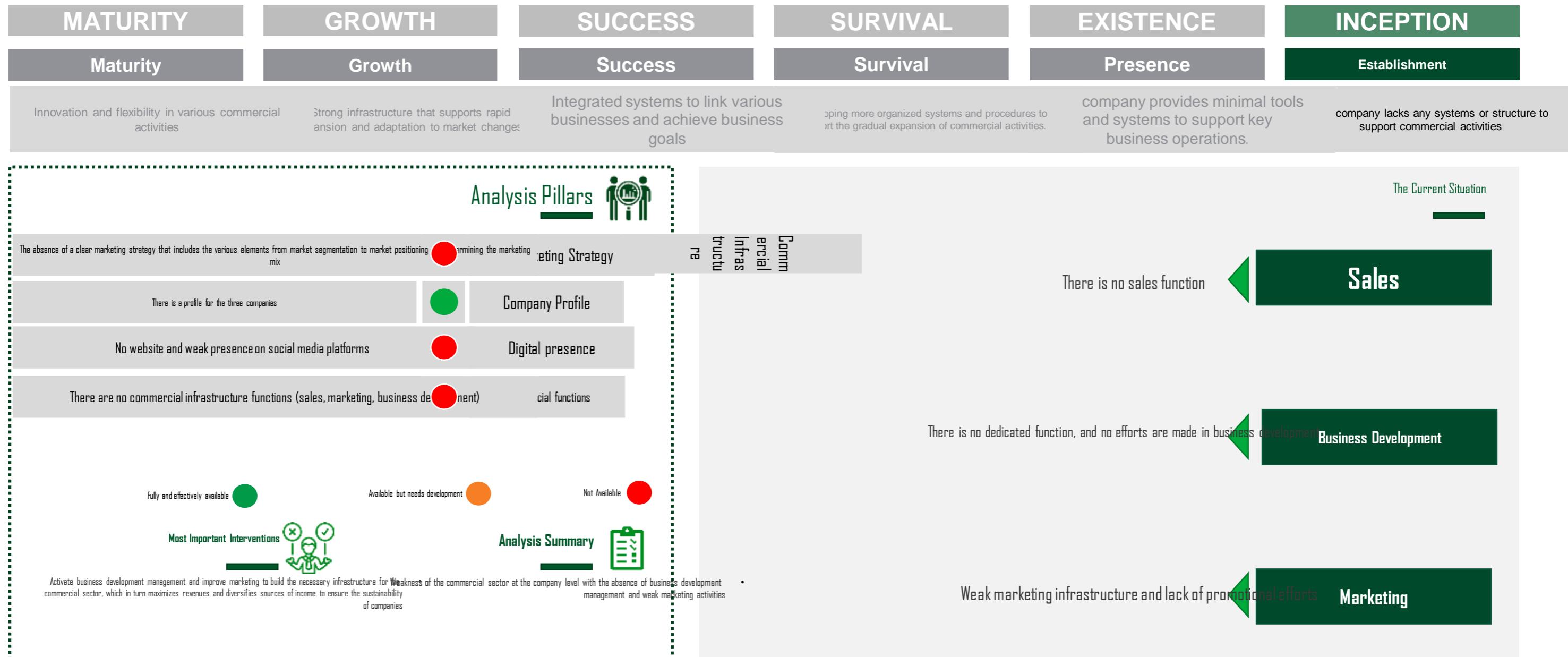


The commercial analysis pillars in Al-Nafis Group include three main functions: sales, business development, and marketing. These functions are highly interconnected and contribute effectively to promoting success and sustainable growth.

Commercial Analysis Pillars



Al-Nafees Group is in the establishment phase within the business maturity model, which means that it is still working on developing its core functions such as sales, business development, and marketing. This stage reflects the challenges and opportunities analyzed in the commercial axis, where Al-Nafees Group needs to improve its marketing infrastructure and strengthen its strategies to increase effectiveness and growth.



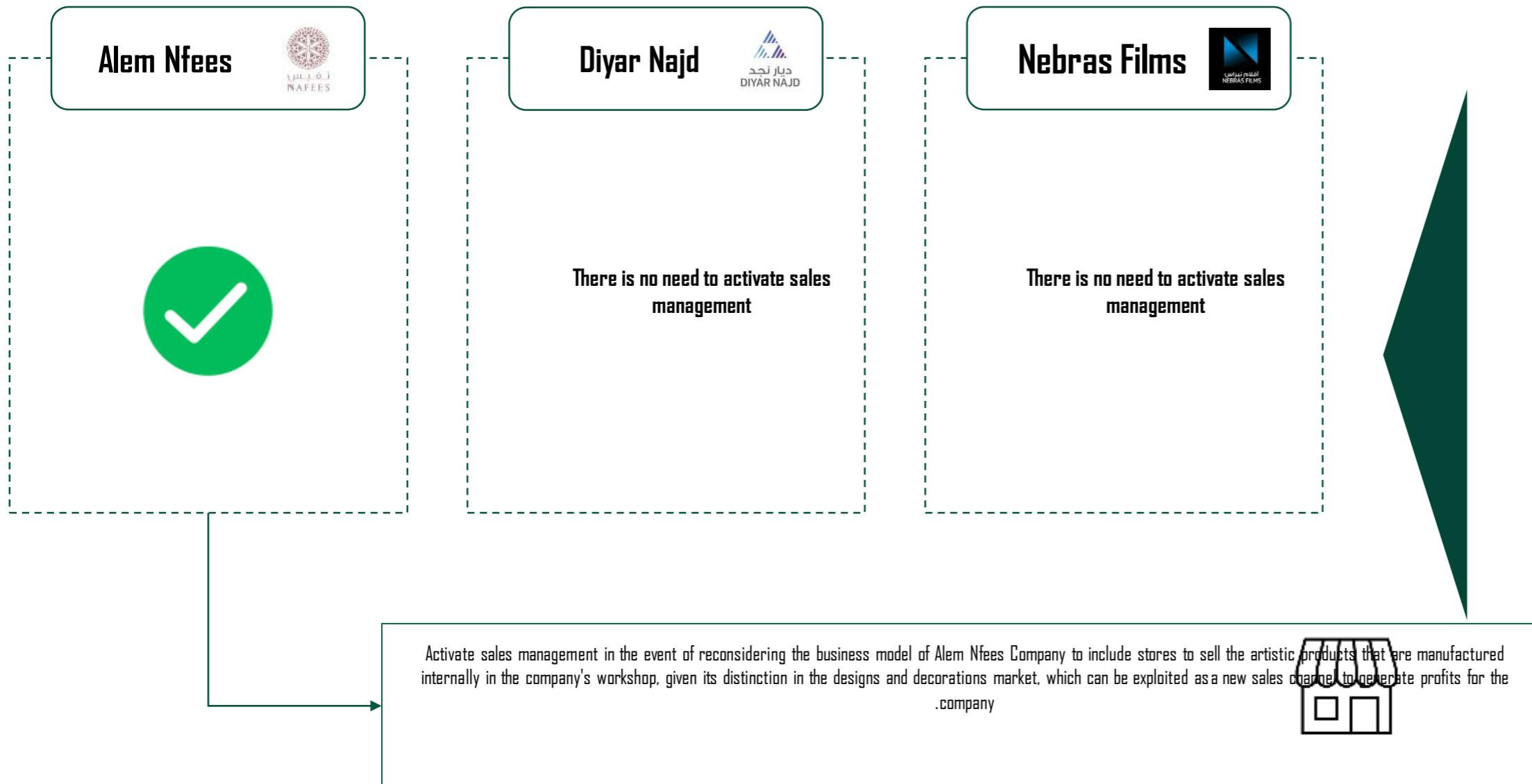
The commercial analysis axes in companies include three main functions: sales, business development, and marketing. These functions are highly interconnected and contribute effectively to enhancing success and sustainable growth.



Commercial Analysis Axes



.There is no need to activate sales management at the level of Nebras Films and Diyar Najd Company, but sales management can be activated at the level of Alem Nfees Company if its business model changes

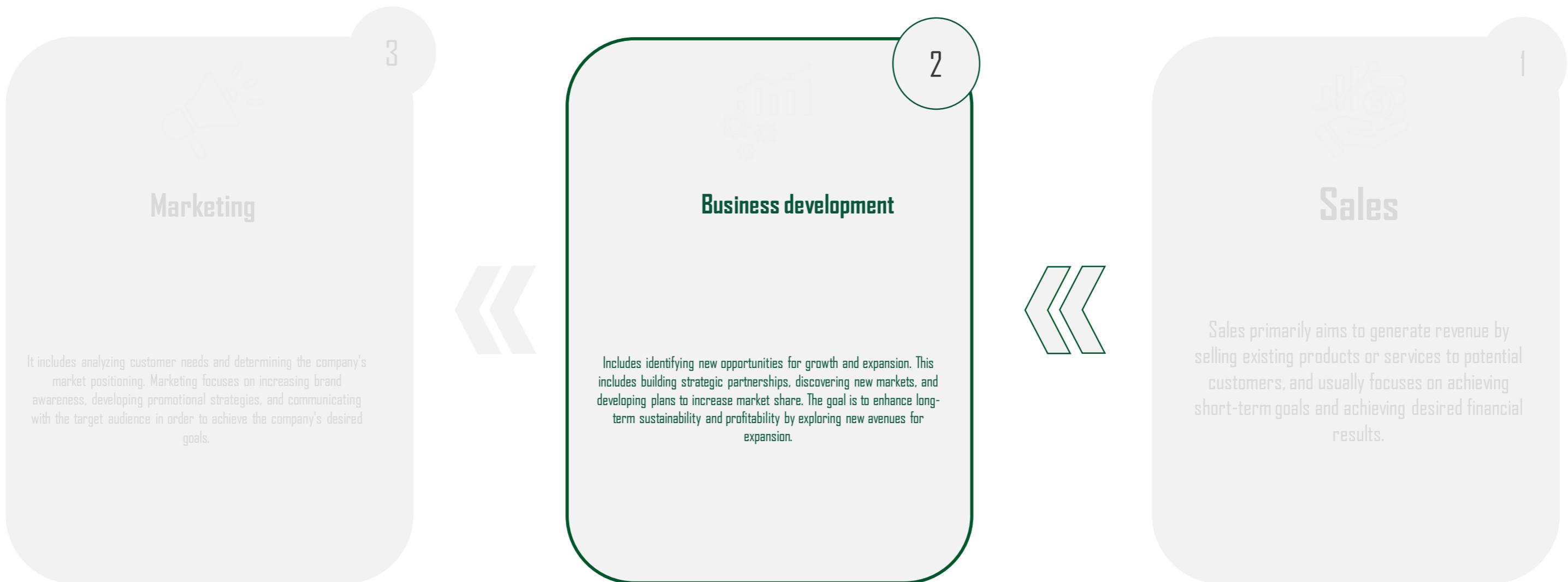


Activate sales management

The axes of commercial analysis in companies include three main functions: sales, business development, and marketing. These functions are highly interconnected and contribute effectively to promoting sustainable success and growth.



Commercial analysis axes



Below are the tasks of business development activities and the tasks associated with each task



- Little participation ●
- Medium participation ●
- High participation ●

.Overlapping tasks of business development activities between the business development and marketing function

Business Development

.Collaborate with marketing to understand gaps in the market and identify strategic opportunities for market entry



.Identify opportunities in new markets or strategic partnerships



.Generate leads through strategic partnerships and alliances



.Full responsibility for presenting solutions, negotiating terms, handling objections, and closing the deal



.Monitors the success of strategic deals and ensures smooth delivery of services according to the deal and that the client is satisfied



.Leads efforts to expand business through new projects, partnerships, or geographic expansion



Marketing

Its primary role at this stage, as it works by understanding market needs, analyzing competitors, and communicating the company's unique value proposition



.Identify customer and market segmentation and targeting



.Create and implement lead generation campaigns



Little participation at this stage



Little participation at this stage



.Re-engages in creating awareness and generating demand for expansion



Strategic Planning and Market Positioning



Targeting opportunities



Customer generation



Selling and closing deals



Implementation and Delivery



Expansion and growth



Stages of maturity in business development while determining the current status of Al-Nafais companies



Advanced stage

)Innovative and flexible(

- Business development becomes dynamic, innovative, and adaptable, driving growth through continuous improvement and expansion into new areas
- Expanding into new sectors, markets, and geographies faster than competitors
- Leveraging partnerships to create new business models and technologies

Mature stage

)Data-driven and scalable(

- Using advanced CRM systems and data analytics to improve customer relationships and discover new opportunities
- Forming strategic partnerships to accelerate growth and explore joint ventures
- A clear focus on long-term growth by pursuing multiple opportunities in different markets simultaneously

Emerging stage

)Organizational and strategic(

- Establishing a dedicated business development team or department
- Formal processes are put in place to identify, evaluate, and follow up on opportunities
- Developing strategic partnerships and market entry plans
- Starting to make data-driven decisions

Advanced stage

)Basic operations(

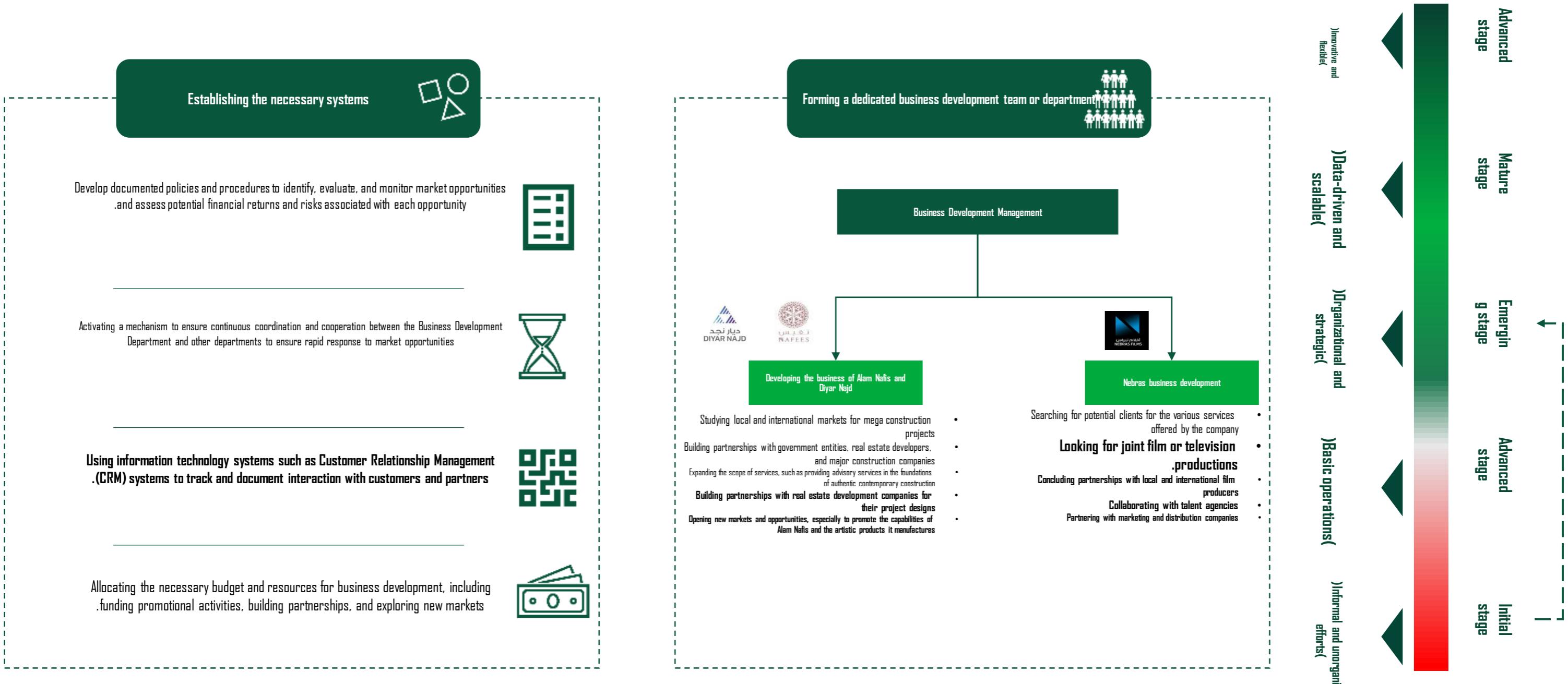
- The existence of a simple business development strategy based on short-term goals
- Limited market research and competitor analysis are conducted
- Establishing some basic partnerships without a clear strategic framework

Initial stage

)Informal and unorganized efforts(

- There is no clear strategy or dedicated business development team
- Opportunities are seized randomly without planning or research
- Absence of data collection or analysis of markets and competitors

The necessary enablers for Al-Nafais companies to transform to the emerging stage in business development in the coming years



The axes of commercial analysis in companies include three main functions: sales, business development, and marketing. These functions are highly interconnected and contribute effectively to promoting success and sustainable growth.



Commercial analysis axes



The marketing strategy planning and implementation series aims to evaluate marketing performance by analyzing strategies, applying the marketing mix, and implementing campaigns, with a focus on identifying challenges and weaknesses at each stage, which contributes to improving efficiency and effectiveness to achieve the desired marketing objectives.

Marketing strategy planning and implementation chain



Implementation & Communication

In this stage, the implementation and communication processes are integrated to ensure the marketing strategy is achieved effectively. The steps include:

- Launching campaigns and monitoring performance: Starting to implement the planned marketing activities and monitoring the results to ensure that the objectives are achieved.

- Internal communication: Maintaining effective communication between work teams to ensure clarity of vision and unification of efforts towards achieving marketing objectives.

- External communication: Communicating with the target audience through appropriate marketing channels to ensure the arrival of marketing messages.



Marketing mix Marketing Mix

The marketing mix is the practical tool for implementing the marketing strategy.

- Product: Developing or improving the product to suit the needs of the target group.

- Price: Setting the appropriate price based on the target market and competition.

- Place: Choosing distribution channels and geographic locations that ensure services reach the target group effectively.

- Promotion: Identifying promotional activities such as advertisements or promotional offers that contribute to increasing awareness and supporting market positioning.



Customer segmentation, targeting and market positioning STP

This stage depends on market segmentation, identifying the target group, and determining the appropriate market positioning for each service. This includes:

- Market segmentation: Analyzing the market and segmenting it into smaller groups based on factors such as age, income, or interests.

- Market targeting: Choosing the category or categories to focus on in marketing campaigns.

- Determining market positioning: Determining how consumers should view the service compared to competitors.



Marketing strategy Marketing Strategy

The marketing strategy is the general framework that determines how to achieve the company's marketing objectives, which includes the following steps:

- Market analysis: Studying the target market and competitors and identifying customer needs.

- Setting objectives: Setting clear, measurable marketing objectives such as increasing market share or enhancing brand awareness.

Not available
Weak
Existing

axes of marketing⁴ Below is the current status of the three companies on the



Implementation & Communication

Implementation and communication



Marketing mix Marketing Mix



Customer segmentation, targeting and market positioning STP



Marketing strategy Marketing Strategy



Key observations

The three companies lack strategic marketing at various levels, as they rely heavily on the network of acquaintances to reach the target group and rely on the company's internal capabilities and target groups accordingly without regard to the external market and its needs. The marketing mix for all three companies lacks the promotion element, with weaknesses in the other elements.

.Although the companies belong to the same group, it is recommended that each adopt different marketing strategies. This highlights the importance of customizing marketing strategies to meet the needs of each company, thereby enhancing the efficiency of marketing performance

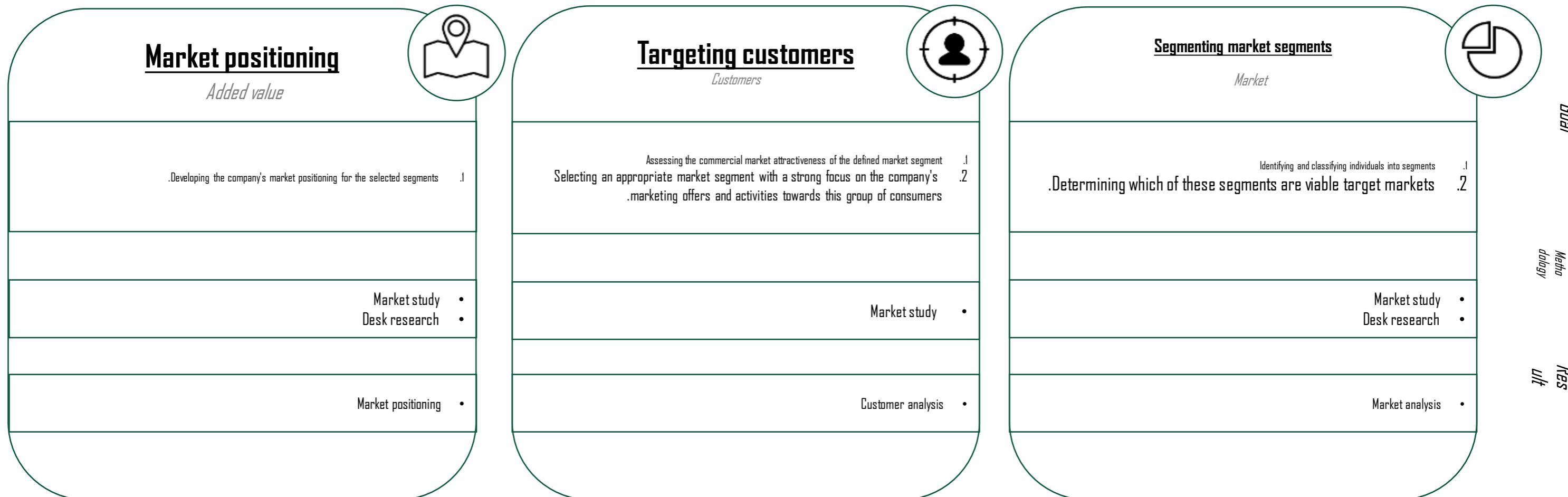


Key observations

.There is no effective marketing strategy followed by any of the companies, which negatively affects their performance in reaching the target customers



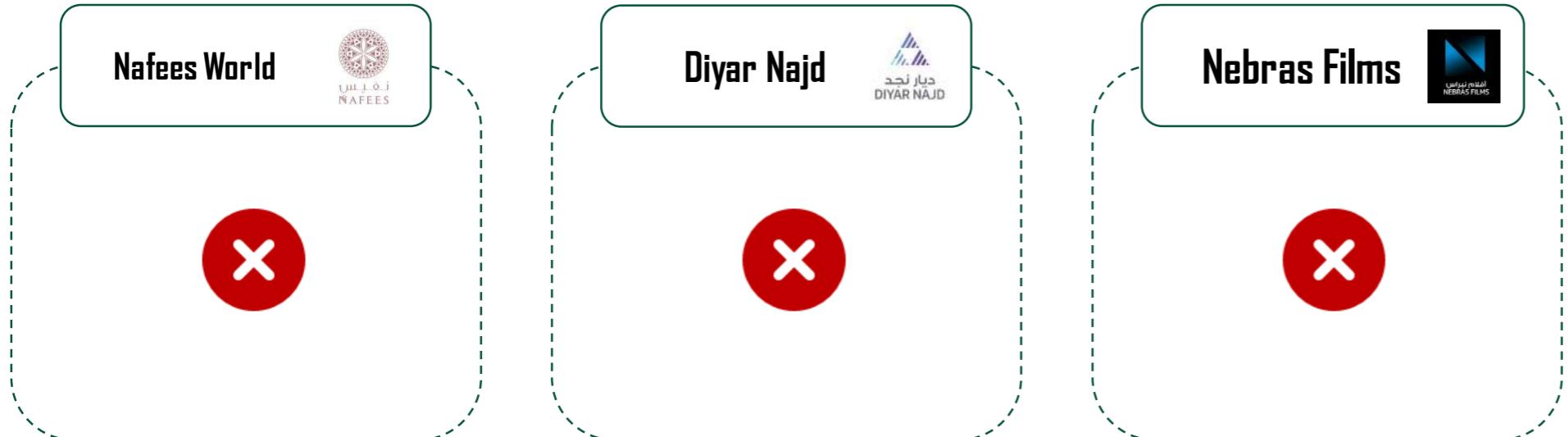
The STP process illustrates the link between the external market and how the company chooses to compete in that market. STP focuses on commercial effectiveness by selecting the most valuable segments for the business, then identifying one or more target markets, and finally implementing a market positioning strategy for each of these selected segments. The goal of the STP process is to guide the group towards developing and implementing an appropriate marketing mix.



Marketing mix Marketing Mix



The current status of the three companies regarding market segmentation

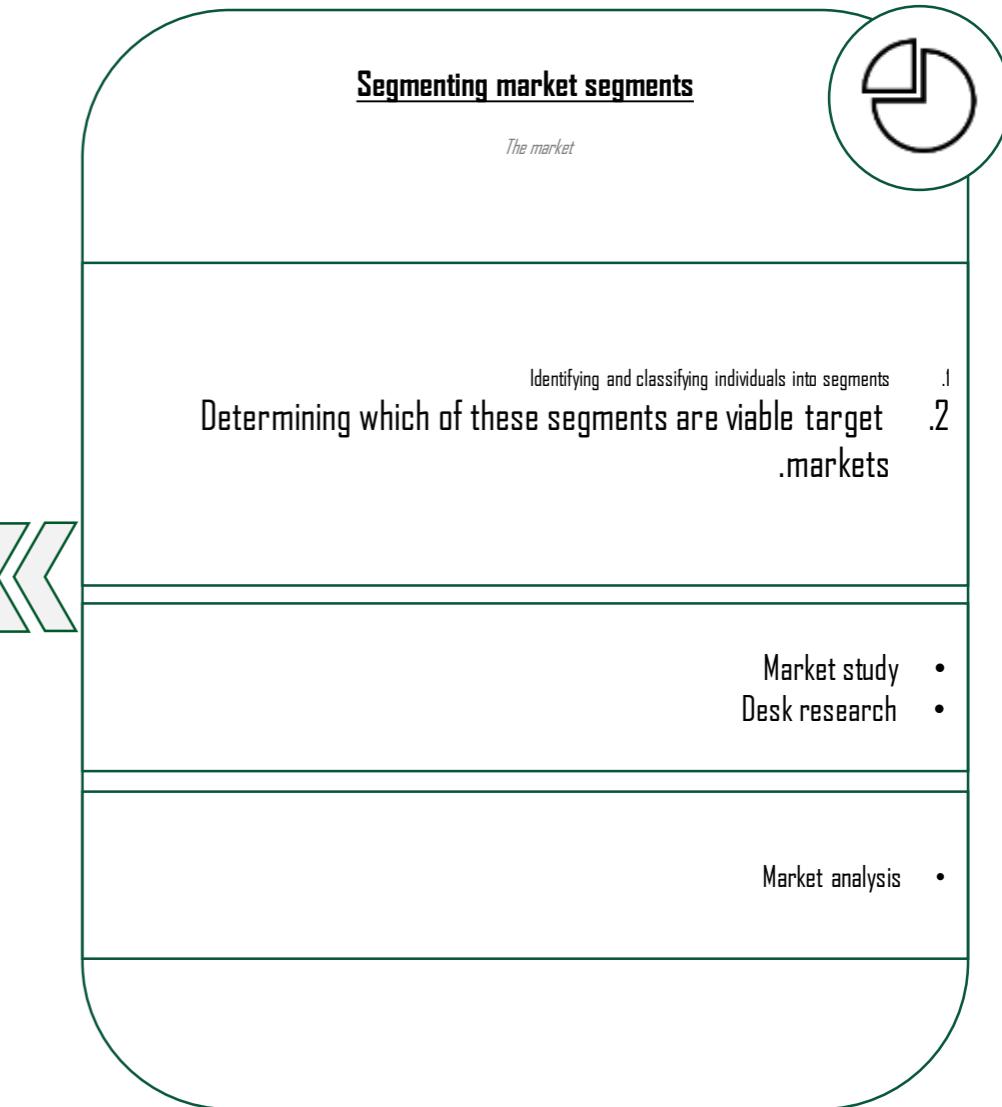


Key highlights



They do not have a clear market segmentation that allows them to effectively target different categories of customers. Their strategy in understanding the market and customer needs depends on internal experiences and knowledge gained from the industry in which they operate, without relying on accurate data or detailed market studies.

This approach may limit their ability to adapt to changes in customer behavior and new market trends.



The current status of the three companies with regard to customer targeting

Valuable World



There are no clear target customers for the company, and the company relies heavily on targeting customers unsystematically .despite the large market size

Diyar Najd



There is a target customer for the company in some way, but the target customer .represents a limited category in the market

Nebras Films



There are no clear target customers for the company, and the company relies heavily on targeting customers unsystematically .despite the large market size

Key Observations



Customer targeting does not rely on a comprehensive market study based on accurate data and analysis, making it difficult to identify the target groups for each company and direct marketing and sales efforts towards them effectively

Targeting customers

The market

- .1 Assessing the commercial market attractiveness of the specified market segment
- .2 Selecting a suitable market segment with a strong focus on the company's marketing offers and activities towards this group of related consumers



Market study

Customer analysis

.The current situation of the three companies regarding market positioning

Valuable World



There is no market positioning and heavy reliance on .Diyar Najd, which weakens the brand as a whole

Diyar Najd



- They have good market positioning, but they do not keep pace with market changes and trends, and lack .the flexibility to adapt to them

Nebras Films



- There is no clear market positioning for the company that distinguishes it from .competitors

Key Observations



.The need to develop market positioning for each company in line with its internal capabilities, market trends and competitors to ensure the company's sustainability and keep pace with the external market

Market Positioning

Added value

.Developing the product's market positioning in detail for the selected segments .



Market study
Desk research

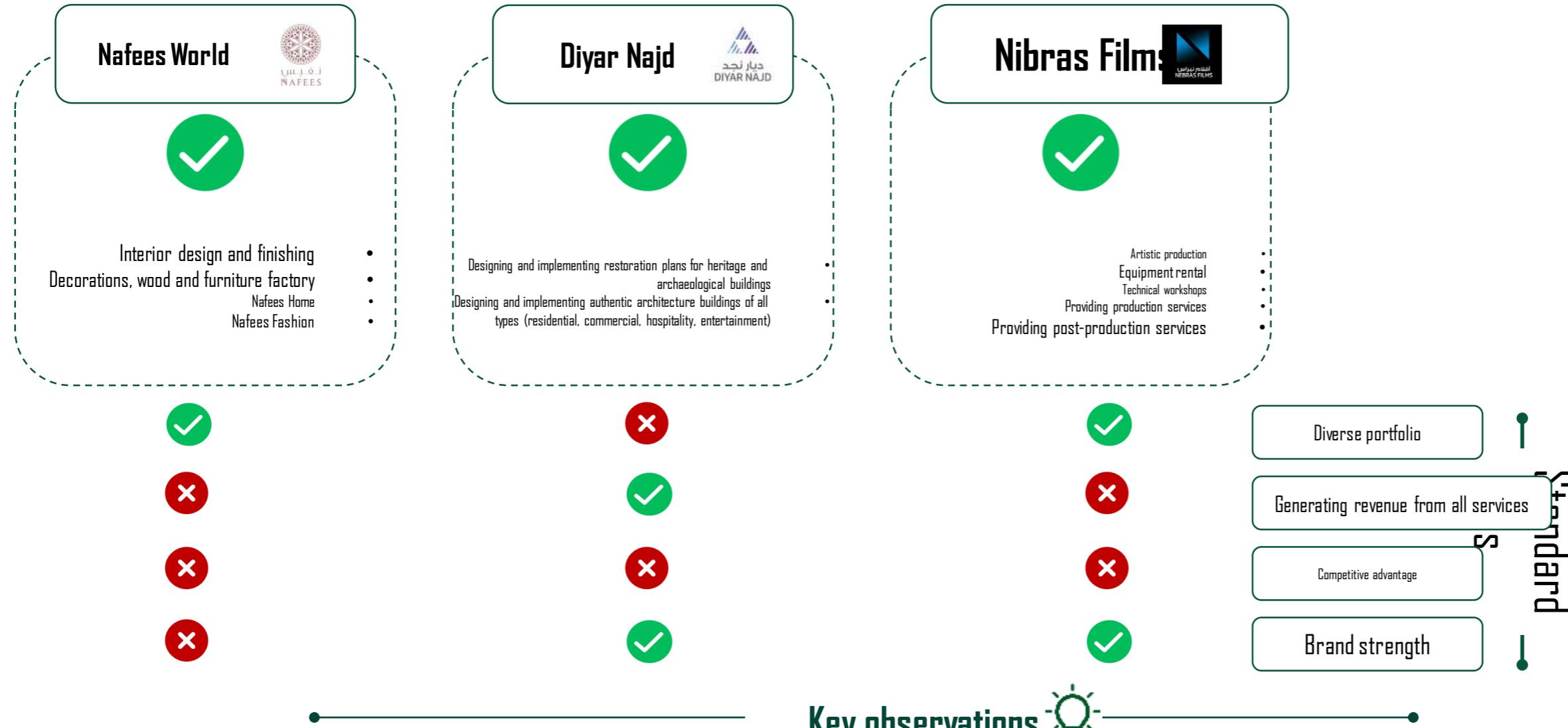
Market Positioning

Marketing mix axes

elements: price, product, promotion, and place⁴ The marketing mix is a vital tool for understanding what a product or service can offer and how to plan to present the company's services to the target groups. The marketing mix is implemented through

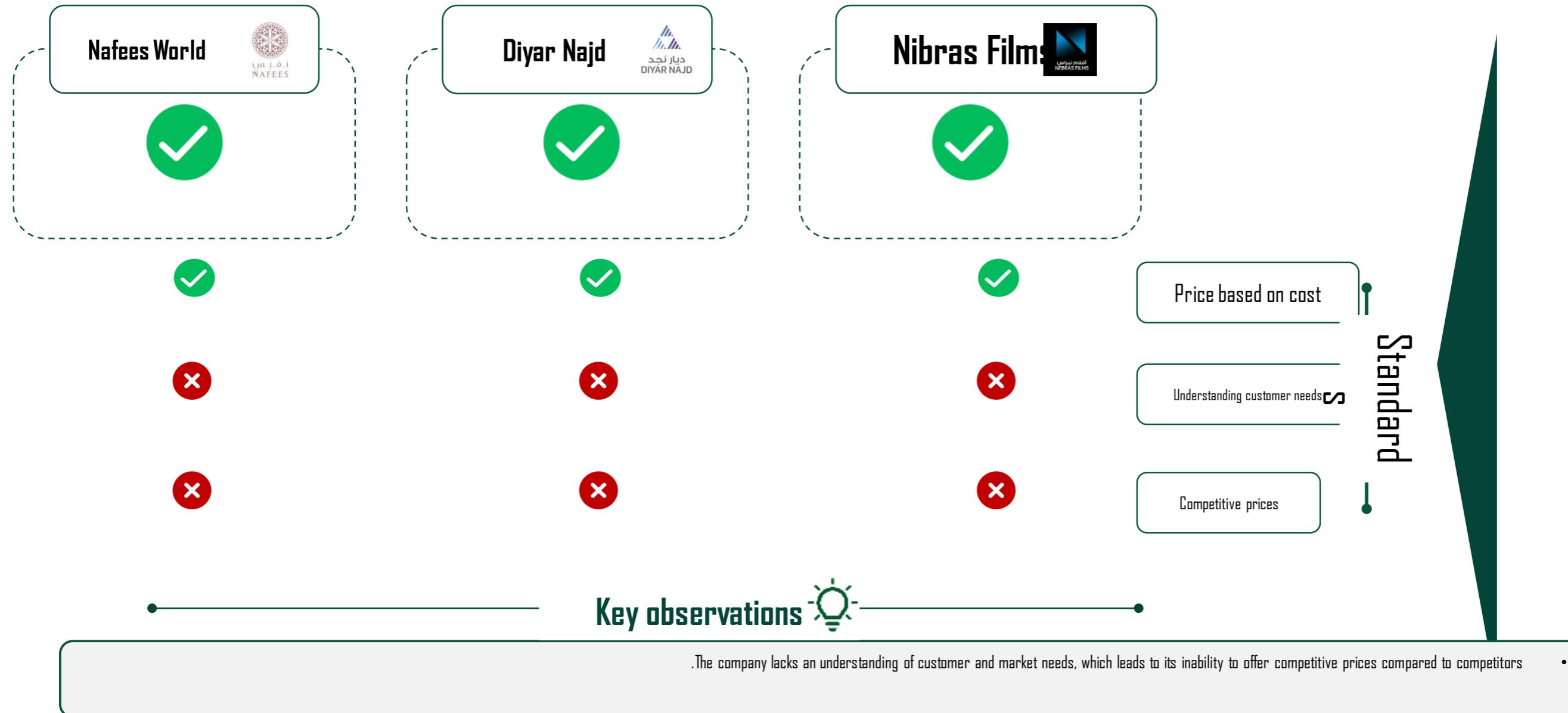


The three companies are distinguished by a diverse product portfolio that has been evaluated according to criteria set by the advisory team

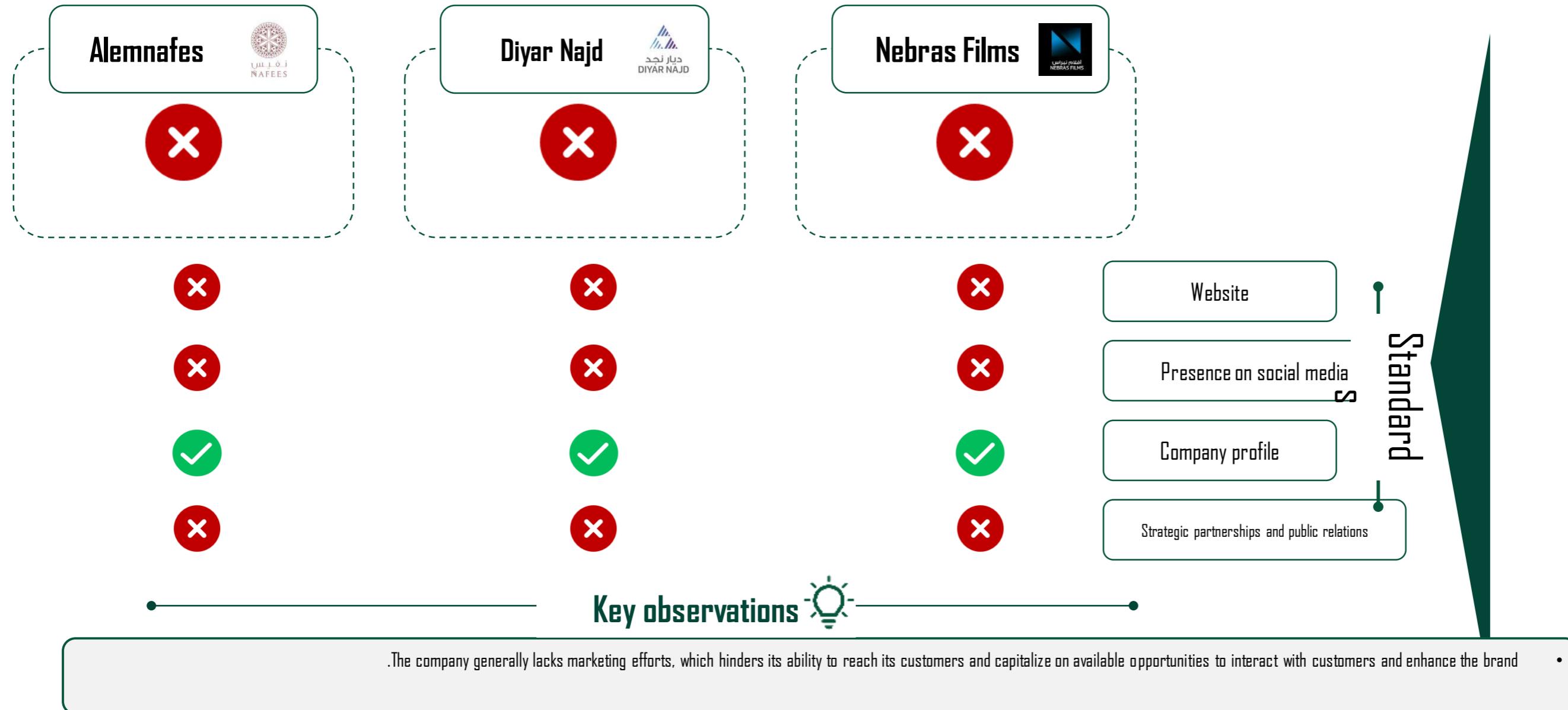


. The companies have a diverse product portfolio and a strong brand, but they lack a strong competitive advantage to ensure brand sustainability in the market. The companies are not effectively exploiting the available potential of their current products to generate revenue, as they lack the ability to market or modify them to meet customer expectations and market needs.

The advisory team evaluated the pricing element for each company with the aim of analyzing the effectiveness of current prices and their competitiveness in the market



.The advisory team evaluated the marketing element for each company with the aim of analyzing the effectiveness of promotion



Promotion

.The consulting team evaluated the place element for each company in order to analyze its geographical distribution



.All companies have a limited local presence, as their services and products are limited to the Riyadh region, despite other opportunities locally and regionally

Place



The marketing strategy planning and implementation series ends with the implementation and communication phase, which includes launching marketing campaigns and monitoring performance. Its goal is to ensure integration and consistency of marketing activities, while monitoring results and adjusting the strategy as needed to achieve the desired goals.

.Current Situation Analysis: Assessing the current market and competitive environment to understand the factors affecting marketing performance

.Marketing Communication Strategies: Defining objectives and developing specific strategies to reach the target audience and achieve marketing goals

Marketing Communication Mix: Identifying the tools and channels to be used in communicating with customers, such as advertising, public relations, and digital marketing

.Scheduling & Budgeting: Setting a specific timeline for implementing the strategies while allocating appropriate budgets for each activity

Implementation, Monitoring & Control: Implementing the marketing plan and monitoring performance to ensure goals are achieved and adjusting the strategy as needed

Key Observations



.Given the absence of marketing activities preceding the implementation and communication phase, it is clear that this phase is not applied in all companies

Business Plan for the Commercial Axis

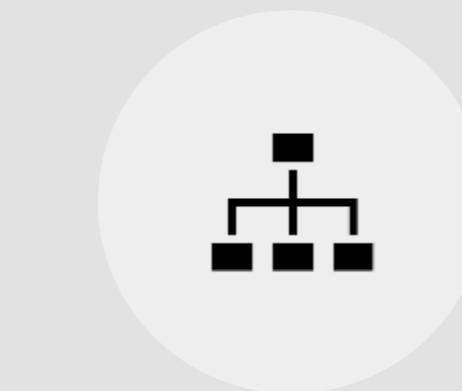
Responsible party	Priority	Does Logic provide these services?	Required Timeframe	Tasks	Main Activities
	Second	Yes	2 weeks	Define the proposed structure for business development management .1	
			weeks 2	Identify the list of target clients and objectives .2 First	
			week	Develop job descriptions for business development .3 First	
			weeks 5	Appoint required employees through contracting with recruitment companies .4 First Develop a business development strategy for each company .5	Activate business development activities for building strategic partnerships .and expanding the customer base and reaching target customers
			weeks 6	Second companies to present to the development team .3 Create a presentation about the .6	
			weeks 2	First business immediately upon appointment	
	Second		weeks 2	Define the proposed structure for marketing management .1	
	Second		week	Develop job descriptions for marketing .2	
	Second		weeks 3	Appoint required employees through contracting with recruitment companies .3 No	Assign marketing-specific roles to be responsible for the marketing file for various companies
	Second	Yes (outside the scope of the project)	weeks 3	Market and competitor research .1	
	Second	Yes (outside the scope of the project)	weeks 6	Develop a marketing strategy for each company .2	Segment customer segments and identify target customers and market positioning .for each company separately
	Second	Yes (outside the scope of the project)	weeks 3	Market and competitor research .1	
	Second		weeks 6	Design the proposed product portfolio for each company .2	Identify the portfolio of profit-generating products for each company
		First Yes Second No First No	week weeks 4 weeks 2	Review the current profile of each company and make the necessary changes .1 Update the brand identity for each company .2 Contract with a marketing company to develop the website and activate marketing activities .3	Build the commercial infrastructure to enable business such as a profile for each company, a website for each company, social media

Organizational pillar

Organizational pillar axes

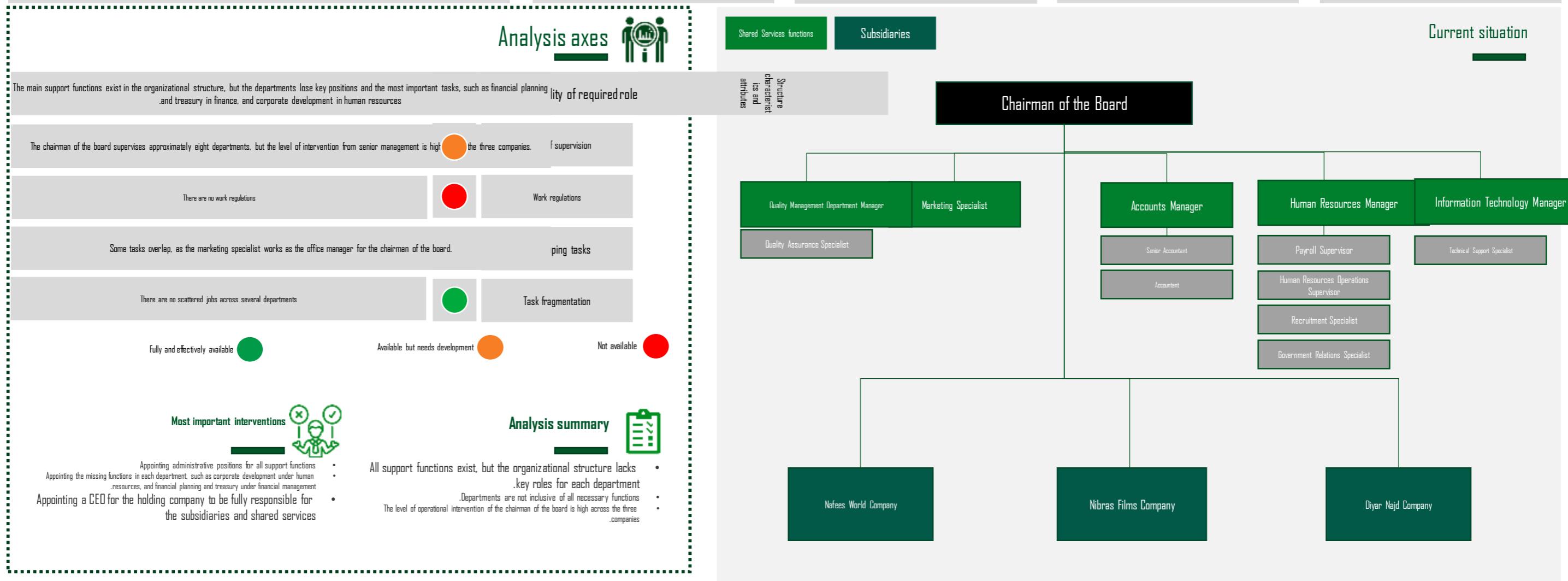
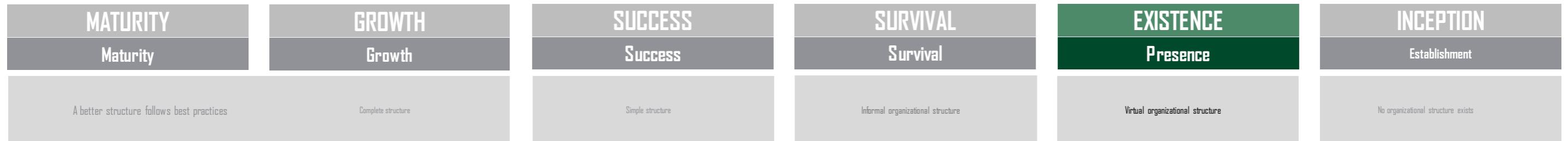
Human resources infrastructure

Organizational structure



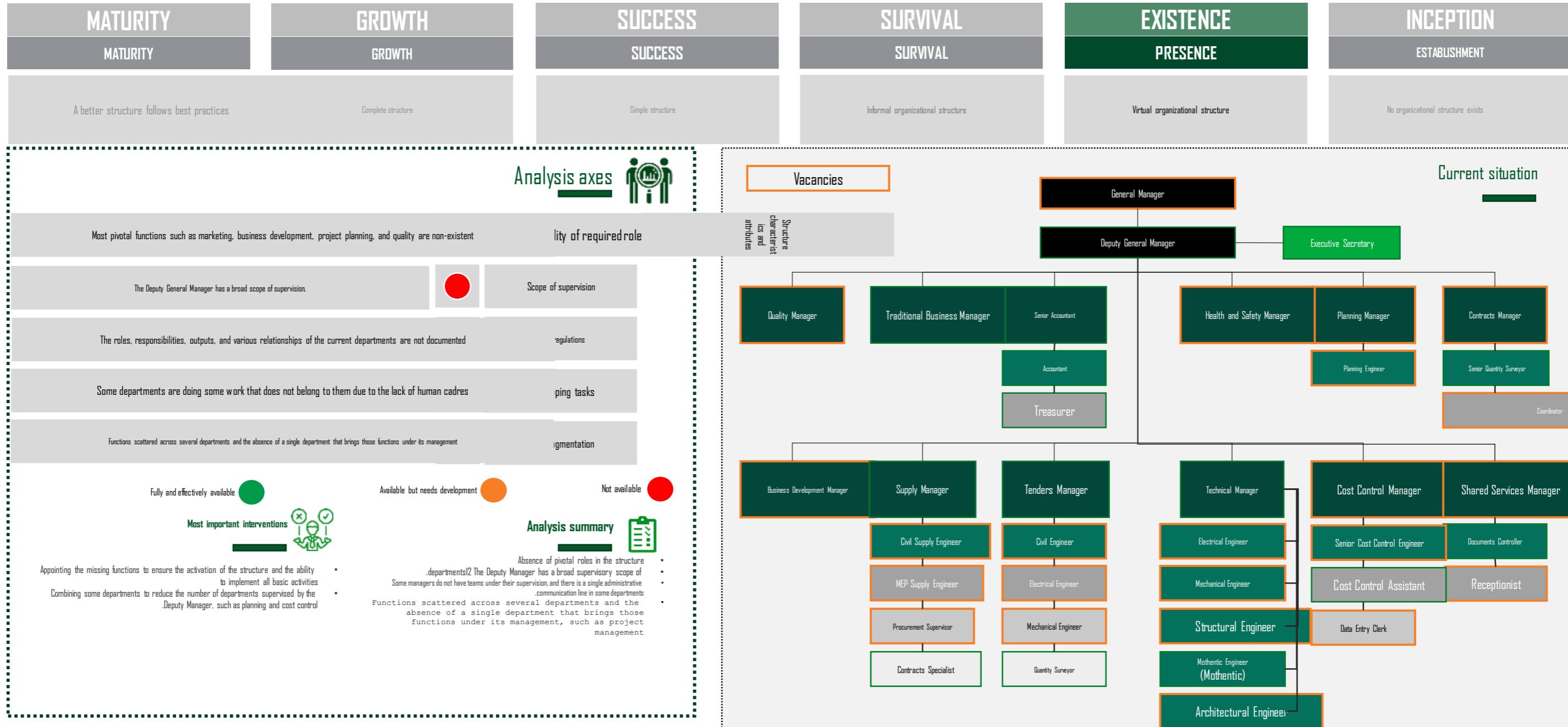


The holding company currently oversees shared services between the three subsidiary companies, but there is a need to enhance maturity and expertise within these shared functions





The current organizational structure is virtual and has many gaps related to clarifying tasks and functions, and the absence of key functions to ensure the company's sustainability

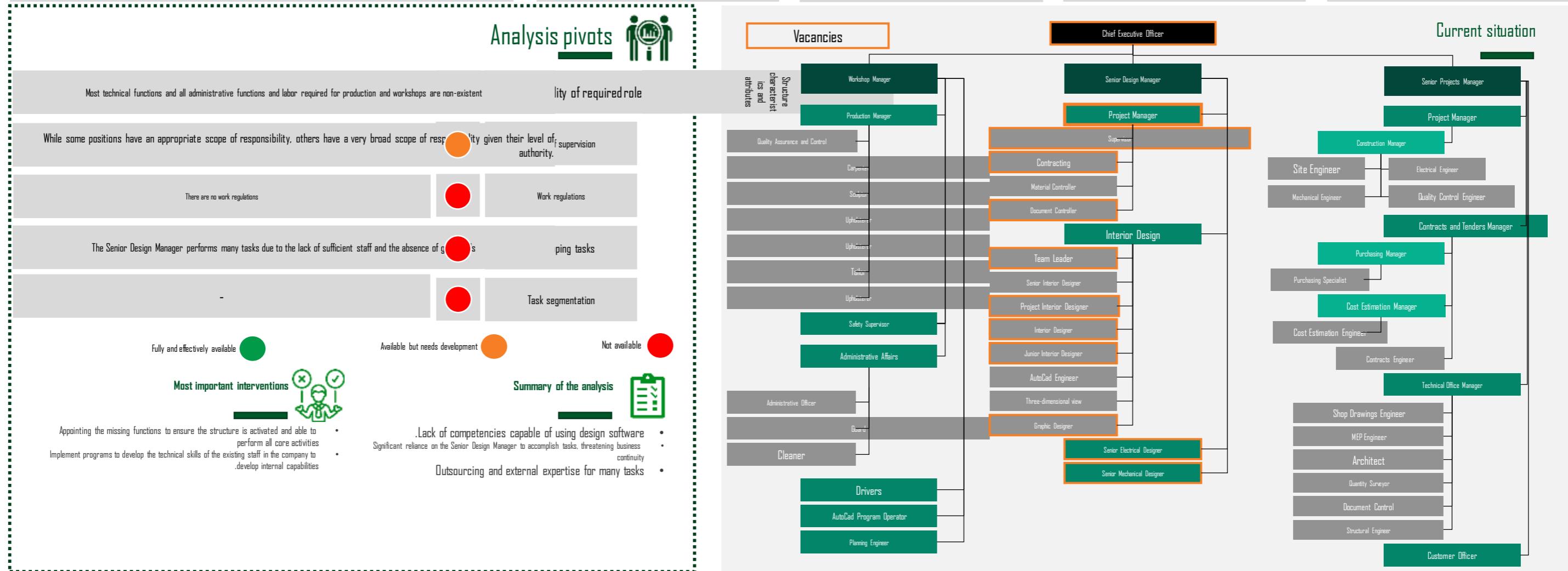




نافیس
NAFEES



The current organizational structure is virtual and has many gaps related to the absence of key functions to ensure the company's sustainability and the absence of basic technical skills





The company currently operates with only four individuals, while most key positions are vacant, and it lacks all organizational systems



Analysis axes

Absence of all roles and reliance on 4 individuals.	●	Availability of required role
--		Scope of supervision
There are no work regulations	●	Work regulations
The current 4 people perform all tasks	●	Task overlap
-		Task segmentation
Fully and effectively present	●	
Exists but needs development	●	
Non-existent	●	

Most important interventions

- Adding marketing, business development, and public relations roles
- Assigning key functions to build the company's foundation to enable it to perform its business activities
- Working on establishing policies, systems, and operating procedures

Vacant positions
Current situation

CEO

```

graph TD
    CEO[CEO] --> VPProd[Vice President of Production]
    CEO --> VPProdSup[Vice President of Production Support]
    CEO --> HMBD[Head of Marketing and Business Development Department]
    CEO --> SSD[Head of Supporting Services Department]
    
    VPProd --> FC[Finance Consultant]
    VPProd --> HCPD[Head of Commercial Production Department]
    VPProd --> PD[Production Manager]
    VPProd --> PS[Production Supervisor]
    
    VPProdSup --> FEditor[First Editor]
    VPProdSup --> GVE[Graphics and visual effects]
    VPProdSup --> SE[Sound Engineer]
    VPProdSup --> CE[Creative Director]
    VPProdSup --> DE[Devices and Studio Manager]
    VPProdSup --> PD[Production Designer]
    VPProdSup --> RSF[Reel Supervisor]
    
    HMBD --> MS[Marketing Specialist]
    HMBD --> SMS[Social Media Specialist]
    HMBD --> GD[Graphic Designer]
    
    SSD --> HRM[Human Resources Manager]
    SSD --> HSS[Human Resources Services Specialist]
    SSD --> PA[Personnel Affairs Specialist]
    SSD --> FM[Financial Manager]
    SSD --> A[Accountant]
    SSD --> SS[Supply Specialist]
    SSD --> ITM[IT Manager]
    SSD --> TSS[Technical Support Specialist]
    SSD --> AA[Administrative Analyst]

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Analysis summary

Individuals to perform all tasks from 4 Complete absence of all roles and reliance on production to services provided

- Absence of the marketing and business development role
- Complete absence of structure attributes and tools

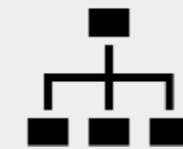
Structure and social characteristics

Organizational hub

Organizational pillar hubs

Human resources systems

Organizational structure



.s sustainability and the quality of services provided to customers' Weakness of the human resources infrastructure in general in all companies, which affects attracting and retaining human cadres and on the company

MATURITY	GROWTH	SUCCESS	SURVIVAL	EXISTENCE	INCEPTION
MATURITY	GROWTH	SUCCESS	SURVIVAL	PRESENCE	ESTABLISHMENT

Having an integrated human resources management system, and the operations are fully automated

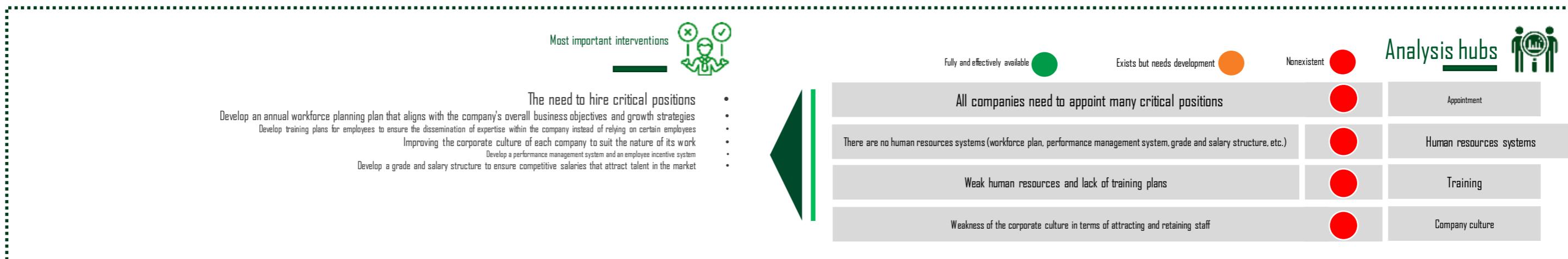
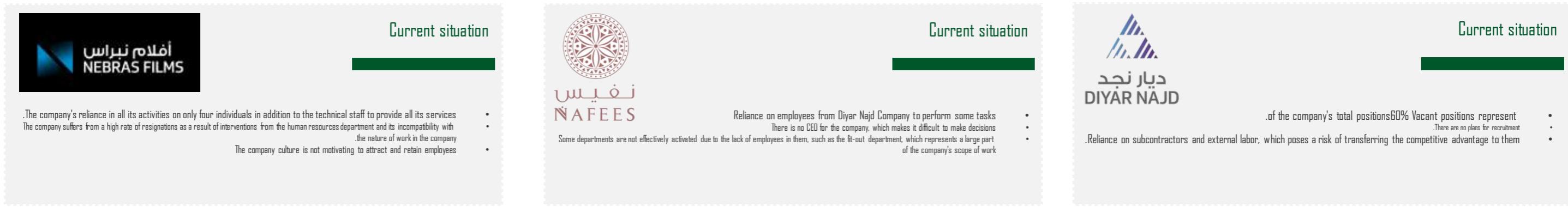
iding the human resources infrastructure and developing systems to support the company's long-term needs

The role of human resources becomes strategic and supports the performance of the company and its employees.

thening operations to ensure continuity, while establishing human resources management systems to regulate basic operations

hing the initial foundations for human resources while developing basic policies and processes

There is no human resources infrastructure



Operational

Operational pillar axes

Operational processes within the value chain

Systems and processes



.Lack of infrastructure within companies in terms of documenting policies and procedures, defining powers, the existence of systems and a system for reports to make decisions effectively



ANALYSIS PILLARS



Operational

Operational pillar axes

Operational processes within the value chain

Systems and processes





The company fails to implement this activity and it may be completely absent or include many gaps that pose a threat to the efficiency of the company's operations



The company performs these activities well, but has some areas that need improvement to reach optimal practices

These activities are carried out inconsistently or the activities are incomplete



The company is doing these activities perfectly and is one of the strengths of the company



Evaluating different activities based on best practices in the construction field

.The most important observations and providing practical recommendations based on the analysis of each stage that would bridge operational gaps and increase the efficiency of value chain activities

الملاحظات



مراقبة المشاريع (القياس
والمراجعة)

ادارة المشاريع

العقود والمشتريات

مراقبة المشاريع
(التخطيط)

المكتب الفني

المناقصات

تطوير الاعمال

Evaluation

Key activities



Attracting new customers



Developing strategic partnerships and alliances



Studying and identifying available opportunities in the market



Analyzing competitors



Monitoring progress in achieving the company's targets



Promoting the company in the markets (for events and conferences)



Strengthening corporate communication by dealing with social media pages



Creating and developing the company's corporate identity

Building a business development function and employing the necessary competencies that will help grow business activities and improve its revenue generation efforts in the strategic direction
The existence of a clear strategy for the company to guide business development efforts

الملاحظات



مراقبة المشاريع (القياس
والمراجعة)

ادارة المشاريع

العقود والمشتريات

مراقبة المشاريع
(التخطيط)

المكتب الفني

المناقصات

تطوير الاعمال

Evaluation

Main activities



- .Preparing tender studies for projects



- .Reviewing quantity tables



- .Obtaining price quotations from suppliers and contractors (in coordination with procurement)



- .Initially defining the activities and timeline for the projects



- .Detailed cost estimation



Pricing



- .Preparing financial and technical offers and all required documents



- .Building an integrated database to store all tender documents and continuously update them

years, and the preparation 3 In the activities of preparing financial and technical offers, some delays occur due to the incompleteness of the company's legal papers and the weakness of the company's financial statements for the last of technical offers is not done at the level of the Tenders Department

.Work on a pricing strategy to ensure competitive prices, establish a unified system and standards for governing the pricing process, and determine the required profit margins

.Project budget planning is inaccurate, leading to frequent changes during the project period

.Record tender data in a dedicated database to leverage it in future tenders Historical data (studies and trends)

الملاحظات

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مراقبة المشاريع (القياس
والمراجعة)

ادارة المشاريع

العقود والمشتريات

مراقبة المشاريع
(التخطيط)

المكتب الفني

المناقصات

تطوير الاعمال

Evaluation

Main activities



- .Contracting with engineering offices to do engineering designs



- .Contracting with engineering offices to prepare shop drawings



- .Contracting with engineering offices to prepare as-built drawings



- .Reviewing and approving designs of external consultants in each drawing submission phase



- .Coordinating with the owner's representative to submit the drawings and make the necessary modifications in each phase

الملاحظات

- .Regarding design activities, there are some challenges related to the required skills such as (BIM/REVIT), which are not available in the company
- .Weakness of the current human resources to carry out plan review and coordination work



مراقبة المشاريع (القياس
والمراجعة)

ادارة المشاريع

العقود والمشتريات

مراقبة المشاريع (التخطيط)

المكتب الفني

المناقصات

تطوير الاعمال

Evaluation

Main activities



- .Developing a detailed project plan for all activities down to the task level



- .Forecasting expenses based on the project plan



- .Developing a general plan and cost for the project in cooperation with the Tenders Department

.There are no employees in the planning department, which limits the department's ability to perform its tasks, and it relies on temporary employees, which hinders the effective implementation of planning tasks

الملاحظات



مراقبة المشاريع (القياس
والمراجعة)

ادارة المشاريع

العقود والمشتريات

مراقبة المشاريع
(النحوبي)

المكتب الفني

المناقصات

تطوير الاعمال

Evaluation

Key activities



Designing and developing standards for supplier qualification



Developing and updating the supplier list



Negotiating with suppliers and subcontractors and creating comparison tables between different offers



Preparing an annual procurement plan based on the projects' material plan



Preparing the supply strategy in line with the company's strategy



Developing a storage plan for materials for various existing projects

- .Reviewing the terms and contracts with suppliers and contractors, taking into account the company's current liquidity situation to ensure that payments are not delayed and taking legal action against the company
- .There are no current warehouses for the company, and a warehouse is allocated for each project separately, which requires studying the establishment of a central warehouse in proportion to the size of the company's business
- .The average time to approve a Purchase Request (PR) process leads to delays in project requests execution, which requires designing a Service Level Agreement between the Finance and Sourcing departments

.A purchasing plan is not developed due to the absence of a planning function

الملاحظات

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- .



إدارة المشاريع

مراقبة المشاريع (القياس والمراجعة)

العقود والمشتريات

مراقبة المشاريع (الخطيط)

المكتب الفني

المناقصات

تطوير الأعمال

Evaluation

Key activities



Measuring and following up with the necessary inputs in order to update the project plans



Ensuring the project is completed according to the pre-defined time, budget and quality



Managing subcontractors in various project stages



Maintaining good relationships with the client in various project stages



Periodic reports on all projects showing achievement, performance and challenges



Analyzing risks for all ongoing projects and providing recommendations for mitigation plans



Managing the billing process in cooperation with the finance department after the completion of each stage



Ensuring proper archiving of documents

There is no dedicated project management department responsible for the various project management tasks, and its tasks are distributed unsystematically across various departments, and some tasks are not generally performed at the company level

الملاحظات



مراقبة المشاريع (القياس
والمراجعة)

ادارة المشاريع

العقود والمشتريات

مراقبة المشاريع
(التخطيط)

المكتب الفني

المناقصات

تطوير الاعمال

Evaluation

Key activities



Ensuring commitment to project budgets



Monitoring and reporting on actual costs



Reviewing and updating the plan based on project performance



Preparing reports on deviations from the plan



Preparing the consolidated costs of projects to prepare the company's comprehensive cost report and cash management



Collecting information related to projects to prepare the overall completion rate report (for all current projects)



.Verifying and analyzing contract clauses and amendments used in settling claims and change orders

.Project monitoring operations are not carried out systematically, but periodic reports on the status of completion are issued, and there is no function specific to monitoring costs at various stages

الملاحظات

.After analyzing the value chain, the consulting team concluded the following recommendations

Recommendations	Main Domains
<p>Building a business development function and recruiting the necessary competencies that will help grow business activities and improve its revenue generation efforts in the .strategic direction .Having a clear company strategy to guide business development efforts</p>	<ul style="list-style-type: none"> • • <p>Business Development</p>
<p>.Working on a pricing strategy to ensure price competitiveness and establishing a standardized system and criteria for governing the pricing process and determining the required profit margins .Appointing the required personnel to activate planning activities, such as setting an appropriate and accurate budget .Recording tender data in a special database to be able to use it in future tenders To facilitate doing business and improve its commercial image and ability to apply for tenders, the company should resolve .legal problems and finalize all legal papers</p>	<ul style="list-style-type: none"> • • • • <p>Tenders</p>
<p>.Appointing new personnel or training current personnel on the required skills such as BIM/REVIT .Appointing the required personnel to activate planning activities, such as developing a project plan and allocating resources</p>	<ul style="list-style-type: none"> • • <p>Technical Office</p>
<p>.Appointing the required personnel to activate planning activities, such as developing a procurement plan .Renegotiating payment terms with suppliers .Working with the finance department to improve cash flow management to ensure the availability of the necessary cash to make payments on time .Studying the establishment of a central warehouse in proportion to the size of the company's business .Designing a service level agreement between both the finance and supply management to speed up the purchasing process</p>	<ul style="list-style-type: none"> • • • • <p>Contracts and Procurement</p>
<p>.Building a dedicated project management department, including all the functions necessary to unify all project management activities in one department .Establishing a dedicated project monitoring department, to include the planning function and cost monitoring, and adding missing functions such as reporting .Developing and activating the department's policies and procedures</p>	<ul style="list-style-type: none"> • • <p>Project Management</p>
	<p>Project Monitoring)Measurement and Review(</p>



.The company fails to implement this activity and it may be completely absent or include many gaps that pose a threat to the efficiency of the company's operations



Evaluating different activities based on best practices in the construction field



.The company performs these activities well, but has some areas that need improvement to reach optimal practices

.These activities are carried out inconsistently or the activities are incomplete



.The company is doing these activities perfectly and is considered one of the strengths of the company

.By providing practical recommendations based on the analysis of each stage that would bridge operational gaps and increase the efficiency of value chain activities

الملاحظات

خدمات ما بعد البيع

التسليم والمبيعات

التنفيذ

المشتريات والإمداد

التصميم

تطوير الأعمال

Evaluation

Key activities



Attracting new customers •



Preparing financial and technical offers and all required documents •



Studying and identifying available opportunities in the market •



Analyzing competitors •



Monitoring progress in achieving the company's targets •



Promoting the company in the markets (for events and conferences) •



Strengthening corporate communication by dealing with social media pages •



Creating and developing the company's corporate identity •

.Building a business development function and recruiting the necessary competencies that will help grow business activities and improve their revenue generation efforts in the strategic direction

الملاحظات

خدمات ما بعد البيع

التسليم والمبيعات

التنفيذ

المشتريات والإمداد

التصميم

تطوير الأعمال

Evaluation

Key activities



- .Developing initial ideas that reflect the client's vision



- .Preparing initial space layouts, furniture plans, and others



- .Designing three-dimensional layouts to illustrate the final design



- .Discussing initial perceptions with the client to take notes and approval



- Contracting with technical offices to do the necessary designs



- .Estimating the cost of selected materials and labor required to implement the design



- .Preparing an accurate and comprehensive budget for the project

.The company carries out various design activities, but relies on external staff in some activities
.Reliance on Diyar Najd is significant in preparing budgets and estimating costs

الملاحظات

خدمات ما بعد البيع

التسليم والمبيعات

التنفيذ

المشتريات والإمداد

التصميم

تطوير الأعمال

Evaluation

Key activities



- .Searching for reliable suppliers of different materials and negotiating prices



- .Placing purchase orders for materials and ensuring that the specifications match the final design



- .Negotiating with suppliers and contractors to get the best prices and schedules



- .Following up on the material receiving process to ensure it matches the quality and requirements



- .Dealing with delays or delivery problems and addressing any issues that may face deliveries or material availability

.Reliance on one person "purchases" to provide the necessary materials and reliance on Diyar Najd is significant

الملاحظات

خدمات ما بعد البيع

التسليم والمبيعات

التنفيذ

المشتريات والإمداد

التصميم

تطوير الأعمال

Evaluation

Key activities



Developing detailed implementation plans based on design specifications and project plans



Manufacturing custom components such as furniture or fixtures



Assembling products according to design specifications



Inspecting products during and after production to ensure they conform to reliable designs and quality standards



Following the implementation plan to ensure on-time delivery to customers

There is no quality control function to be responsible for inspecting products and ensuring their quality
 The planning function for developing and following up on production plans does not exist and occurs unsystematically
 The manufacturing workshop is not being fully utilized in terms of existing equipment or its exploitation for third-party execution

الملاحظات

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خدمات ما بعد البيع

التسليم والمبيعات

التنفيذ

المشتريات والإمداد

التصميم

تطوير الأعمال

Evaluation

Key activities

-  Coordinating with architects, contractors, and other stakeholders to ensure a smooth installation process
-  Obtaining the necessary permits and approvals for construction or renovation work
-  Supervising contractors and construction engineers to ensure all elements are implemented according to design specifications
-  Installing all furniture, fixtures, and equipment according to the design plan
-  Inspecting the completed work to ensure it meets design standards and quality requirements
-  Addressing any defects or problems that arise during the installation process
-  Managing retail stores or outlets

All delivery activities are carried out, but due to the weakness and lack of staff, these activities are carried out ineffectively. C stores, which are considered a source of revenue that the company can enter to enhance its presence on the value chain and maximize profitability. The last activity deals with retail sales in the event of B

الملاحظات

خدمات ما بعد البيع

التسليم والمبيعات

التنفيذ

المشتريات والإمداد

التصميم

تطوير الأعمال

Evaluation

Main activities



- .Communicating with the client to review their experience and ensure everything is working correctly



- .Providing periodic maintenance plans to ensure the quality of work and materials used is maintained in the long term



- .Making any adjustments such as rearranging furniture, modifying colors, or changing some materials based on feedback after usage



- .Submitting a questionnaire or conducting an interview with the client to measure overall satisfaction



- .Building a long-term relationship with the client by offering special deals or discounts on future projects, and ensuring continuous communication to meet any new needs that may arise over time

The company does not perform any after-sales services for the customer but performs maintenance activities according to the contract with the customer in the event of any defects after a certain period

الملاحظات

.After analyzing the value chain, the consulting team concluded the following recommendations

Recommendations

Key areas

Building a business development function and hiring the necessary competencies that will help grow business activities and improve revenue generation efforts in the **Business Development** •

Training current staff to build internal competencies in design to enhance the company's design capabilities, as well as developing talents that will add value to the **Design** •

Building an internal procurement department to simplify and speed up the purchasing process and to reduce reliance on Diyar Najd •

Procurement and Supply

Building and activating a quality control department to be responsible for inspecting products and ensuring their quality
Building a planning function to develop and follow up on production plans and to plan projects in the long term
 Studying the opportunity of implementation for others through the company's own manufacturing workshop

Implementation

Appointing suitable staff and training current staff to increase the effectiveness of delivery activities
 Studying the opportunity to enter the retail market and open stores to sell products that are designed internally

Delivery and Sales

Building a post-sales service department to enhance customer experience and increase customer satisfaction •

After-sales services



The company fails to implement this activity and it may be completely absent or include many gaps that pose a threat to the efficiency of the company's operations

The company is performing these activities well, but has some areas that need improvement to reach optimal practices

These activities are performed inconsistently or the activities are incomplete

Evaluating various activities based on best practices in the field of construction

The company is doing these activities perfectly and is considered one of the strengths of the company

.By providing practical recommendations based on the analysis of each stage that would bridge operational gaps and increase the efficiency of value chain activities

الملاحظات

التوزيع

التسويق

ما بعد الإنتاج

الإنتاج

التطوير

Support services for others.

Assessment

Key activities



- Developing initial ideas for the film



- Analyzing market trends and audience preferences to identify potential projects



- Collaborating with writers and directors to develop the screenplay



- Identifying and selecting suitable actors and actresses for the roles



- Preparing the budget and seeking funding from production companies and investors

The existence of many vacant positions responsible for most activities at that stage, such as the writing team
Budgets are prepared, but funding sources and investors are not sought
 Building a business development function to seek necessary partnerships with production companies, talent agencies, and others

الملاحظات

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-

التوزيع

التسويق

ما بعد الإنتاج

الإنتاج
(للشركة أو للغير)

التطوير

Support services for others

Evaluation

Key activities

- .Creating a detailed production schedule, including filming locations, crew assignments, and daily call times
- .Identifying and securing suitable filming locations
- .Arranging for the rental of necessary equipment, such as cameras, lighting, and sound equipment
- .Hiring qualified crew, including directors, cinematographers, sound engineers, and production assistants
- .Producing or purchasing props, clothing, and other materials needed for production
- .Supervising all filming activities, including directing, camera operation, sound recording, and lighting
- .Managing transportation, catering, and other logistical aspects of production
- .Obtaining required permits

.These activities are carried out largely at the company level, but in providing production services to others and not in producing original films for the company
.The company has its own workshop for designing props, clothing, and other materials needed for production

الملاحظات

التوزيع

التسويق

ما بعد الإنتاج

الإنتاج

التطوير

Support services for others

Evaluation

Key activities



- Editing and visual effects



- Assembling shots into a coherent narrative sequence



- Adding visual effects and special elements



- Selecting and editing sound effects, dialogue, and music



- Creating a balanced sound mix



- Color correction and main conversion

The need to appoint highly skilled staff to establish a competitive advantage for the company at that stage, as the company has the equipment but relies on external technicians at that stage

الملاحظات

التوزيع

التسويق

ما بعد الإنتاج

الإنتاج

التطوير

Support services for others

Evaluation

Key activities



Analyzing the target audience, competition, and market trends



Creating a strong brand identity for the film



Building relationships with journalists and media outlets



Arranging interviews with actors, directors, and others



Developing traditional and digital marketing strategies



Organizing screenings and events to market the film

. There is no marketing management or business development specific to Nebras films to do promotional efforts before or after any of the company's production work or other services

الملاحظات

التوزيع

التسويق

ما بعد الإنتاج

الإنتاج

التطوير

Support services for others

Evaluation

Key activities



- .Negotiate and sell distribution rights to distributors in different regions



- Negotiating terms and conditions with distributors, including revenue sharing and marketing obligations



- Developing a distribution strategy to maximize revenue and profitability



- Granting a license for the film's intellectual property for use in other products or services



- Monitoring and tracking revenue from various distribution channels

.The company does not build strong relationships with distributors to take advantage of promoting the company's current or future productions, as the company does not currently produce its own films

الملاحظات

التوزيع

التسويق

ما بعد الإنتاج

الإنتاج

التطوير

Support services for others

Evaluation



Main activities

- Providing equipment rental services such as cameras, lighting, sound equipment, and editing devices to other producers
- Marketing and advertising services (events, identity design, etc.)
- Logistics services: Organizing transportation and accommodation for work teams and equipment during filming stages
- Renting studios of various sizes and specifications, fully equipped to accommodate work teams and equipment, and equipped with lighting and sound

The company relies heavily on third-party rental services and is considered a major source of income for the company, which may turn the company into more of a service company, which is not commensurate with its market focus, which it .aspires to be a leading local production company

The company currently organizes live events, but does not carry out various marketing activities as a marketing agency, and this may require working on international partnerships with reputable marketing agencies globally to .enhance the company's positioning as a one-stop shop for all production and marketing services

الملاحظات

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.After analyzing the value chain, the consulting team concluded the following recommendations

Recommendations



Main areas

<ul style="list-style-type: none"> .Appointing qualified personnel to fill vacancies in that stage to benefit from their skills in development and writing .Building a business development function to seek necessary partnerships with production companies, talent agencies, and others 	<ul style="list-style-type: none"> • • 	Development
<ul style="list-style-type: none"> .Building the company's internal capabilities to produce original films .Appointing highly skilled personnel to establish a competitive advantage for the company at that stage 	<ul style="list-style-type: none"> • • 	Production
<ul style="list-style-type: none"> .Investing in modern equipment to maintain the quality of services provided .Appointing highly skilled personnel to establish a competitive advantage for the company at that stage 	<ul style="list-style-type: none"> • • 	Post-production
<ul style="list-style-type: none"> .Building a marketing department to carry out promotional efforts for the company's business and services 	<ul style="list-style-type: none"> • 	Marketing
Attending film conferences and events as a means of communicating with distributors and other influential figures in the industry, including other production companies	<ul style="list-style-type: none"> • • 	Distribution
<ul style="list-style-type: none"> .Investing in new equipment to retain customers and increase the value of equipment rental services .Forming international partnerships with reputable marketing agencies worldwide to enhance the company's positioning as a one-stop shop for all production and marketing services 	<ul style="list-style-type: none"> • • 	Services for others

Financial

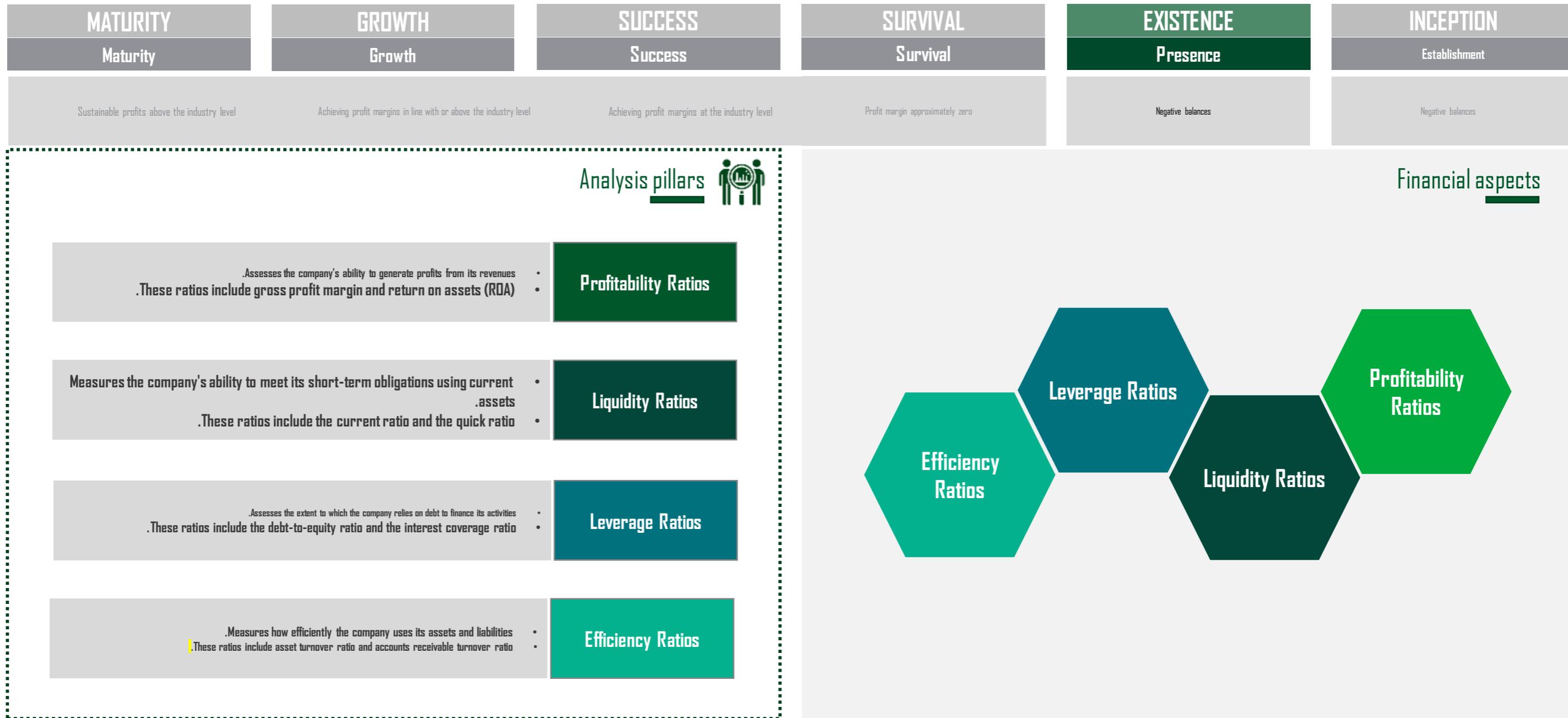
Pillars of the financial aspect

Return on investment

Profitability



The financial study of each company is analyzed from several aspects, including profitability, debt and return on investment to look at the companies comprehensively



Profitability ratios used

The comprehensive view of profitability ratios shows a clear deterioration for all companies and reflects the risk to the sustainability and survival of the companies.

CONCLUSION



2023 Financial Ratios in

The continuous decline in revenues with the inability to reach profitability at any level was reflected in all ratios

-47.6%**-89.3%****-90.0%****-3%****8.0%****8.2%****-44.3%****-44.3%****-109%****8.4%****4.7%****-5.7%****-14.7%****-53%****-14.7%**

Gross profit ratio

Operating profit ratio

Net profit ratio

Cash flow from operations ratio

Return on equity

Low liquidity and cash ratios show the inability to meet short-term obligations using assets and cash, which portends a critical situation

0**0.09****0.01****2.09****0.17****2.03**

Cash Ratio

Current Ratio

Liquidity ratios

Reliance on financing from related parties resulted in high debts in light of insufficient operating flows and weak collection capacity

There are no financing expenses due on the company

-

160%

There are no financing expenses due on the company

-

43%**-8.73****1.53**

Debt to assets ratio

Cash flow coverage ratio

Debt ratios

The company suffers from a low asset turnover ratio, which reflects the company's inefficiency in managing and utilizing its assets, in addition to a significant deficiency in the number of collections and high payment periods

48**48****35.7%****136****1,014****21%****171****428****27.7%**

Accounts payable payment period DPO

Sales collection period DSO

Efficiency ratios

Profitability Ratios Used

Profitability Ratios Overview

Profitability Ratios

Return on Equity

Measures the profitability that the company achieves based on shareholders' equity. It indicates how efficiently equity is used in generating profits.



$$100 \times (\text{Net Income} / \text{Shareholders' Equity})$$

Cash Flow from Operations Ratio

Measures the ratio between cash flows from operating activities and total revenues. It gives an idea of the company's ability to generate cash flows from its main activities.



$$(Operating Cash Flow / Total Revenues) \times 100$$

Net Profit Margin

Reflects the net profit remaining after deducting all expenses, taxes, and interest from revenues. It indicates the overall profitability of the company.



$$100 \times (\text{Net Income} / \text{Revenue})$$

Operating Profit Margin

Measures the profit resulting from operating activities before deducting taxes and interest. It helps in assessing the efficiency of the company's operating activities.



$$\times (Net Income / Earnings Before Interest and Taxes) \times 100$$

Gross Profit Margin

It is the ratio that shows the profit achieved from sales after deducting the cost of goods sold. It indicates the company's efficiency in producing and selling its products.



$$100 \times (\text{Net Income} / \text{Sales})$$



Financial Ratio Definitions

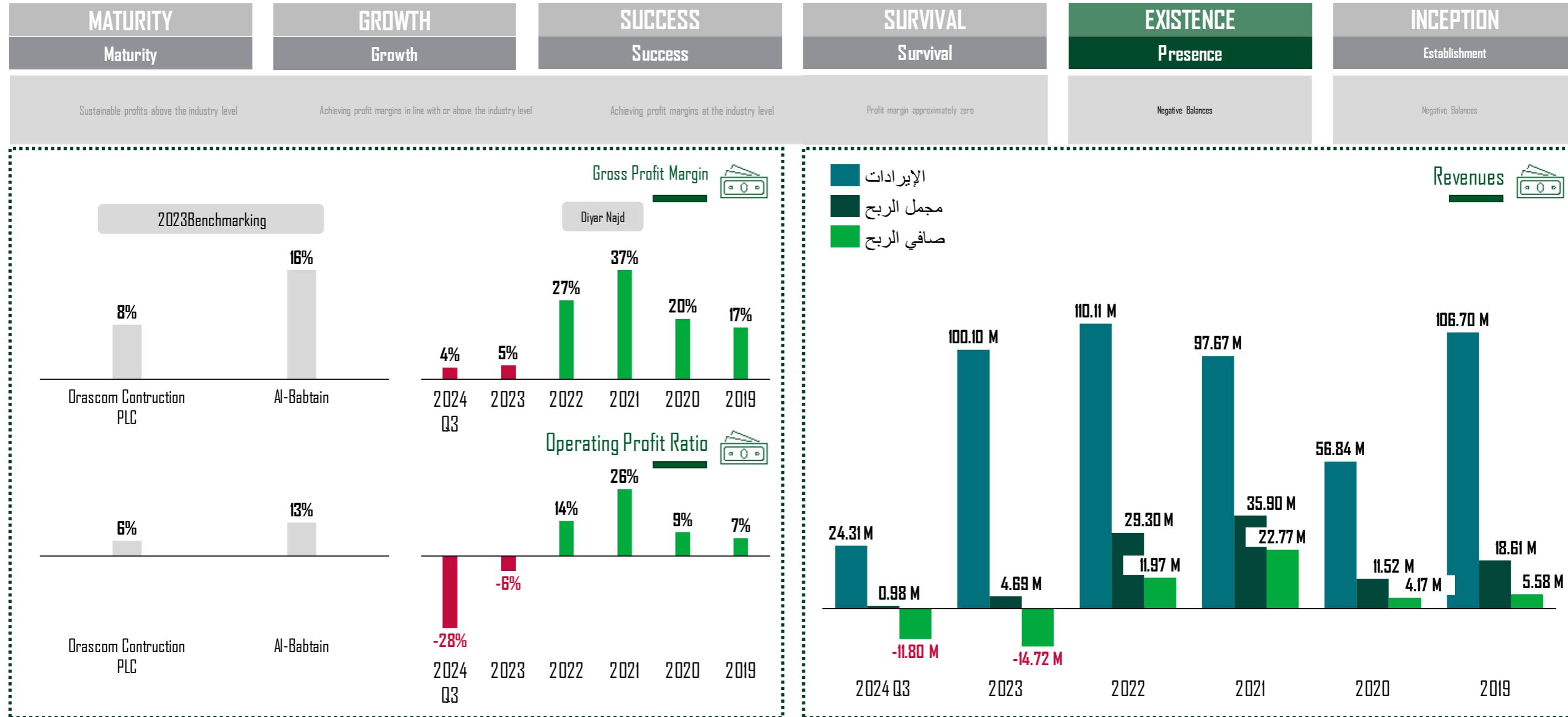


Equation Formula

Profitability ratios

Profitability Ratios

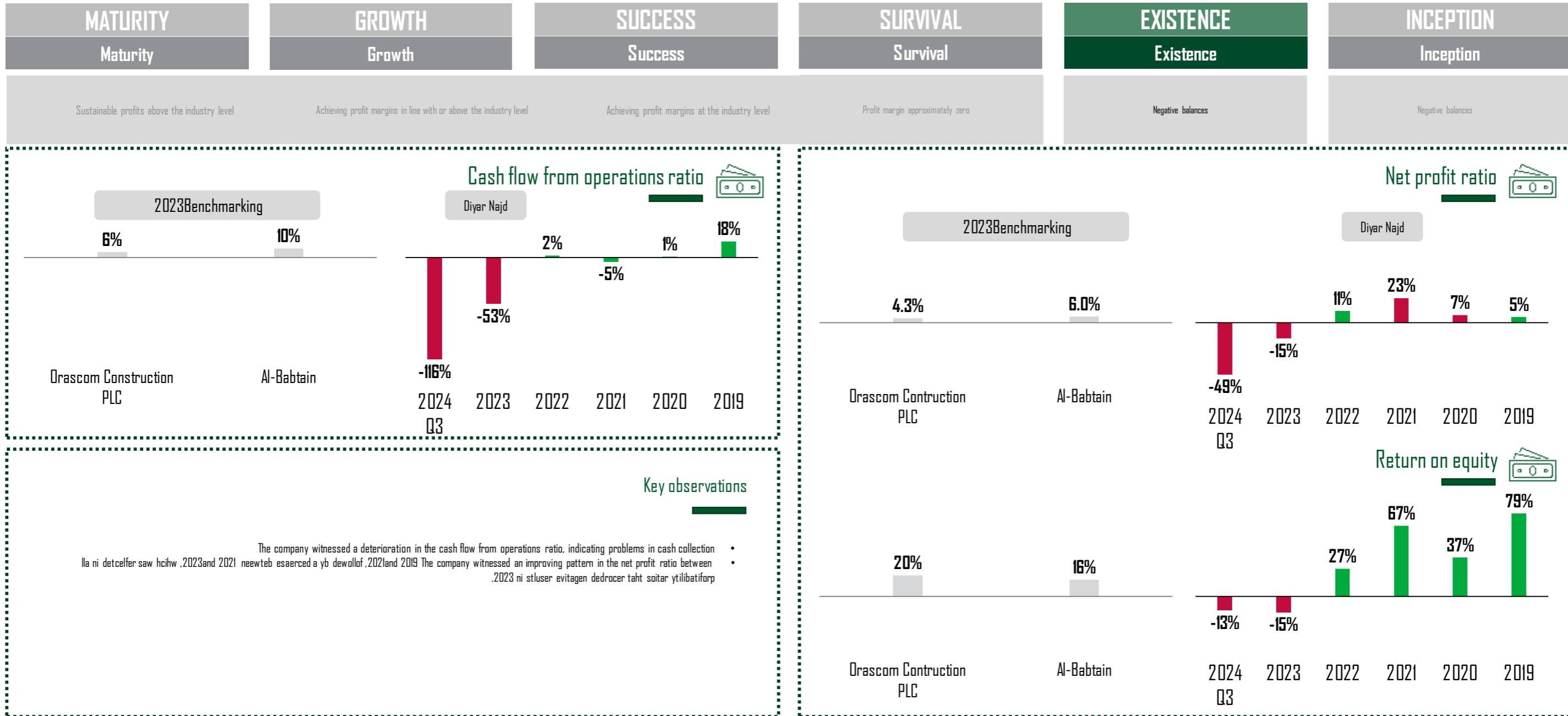
.2023 in profitability ratios, recording losses in 2023 to 2021 A clear deterioration from



Profitability ratios

Profitability Ratios

. was reflected in the cash flow and return on equity ratios, recording negative values 2024 to 2021. The continuous decline pattern from



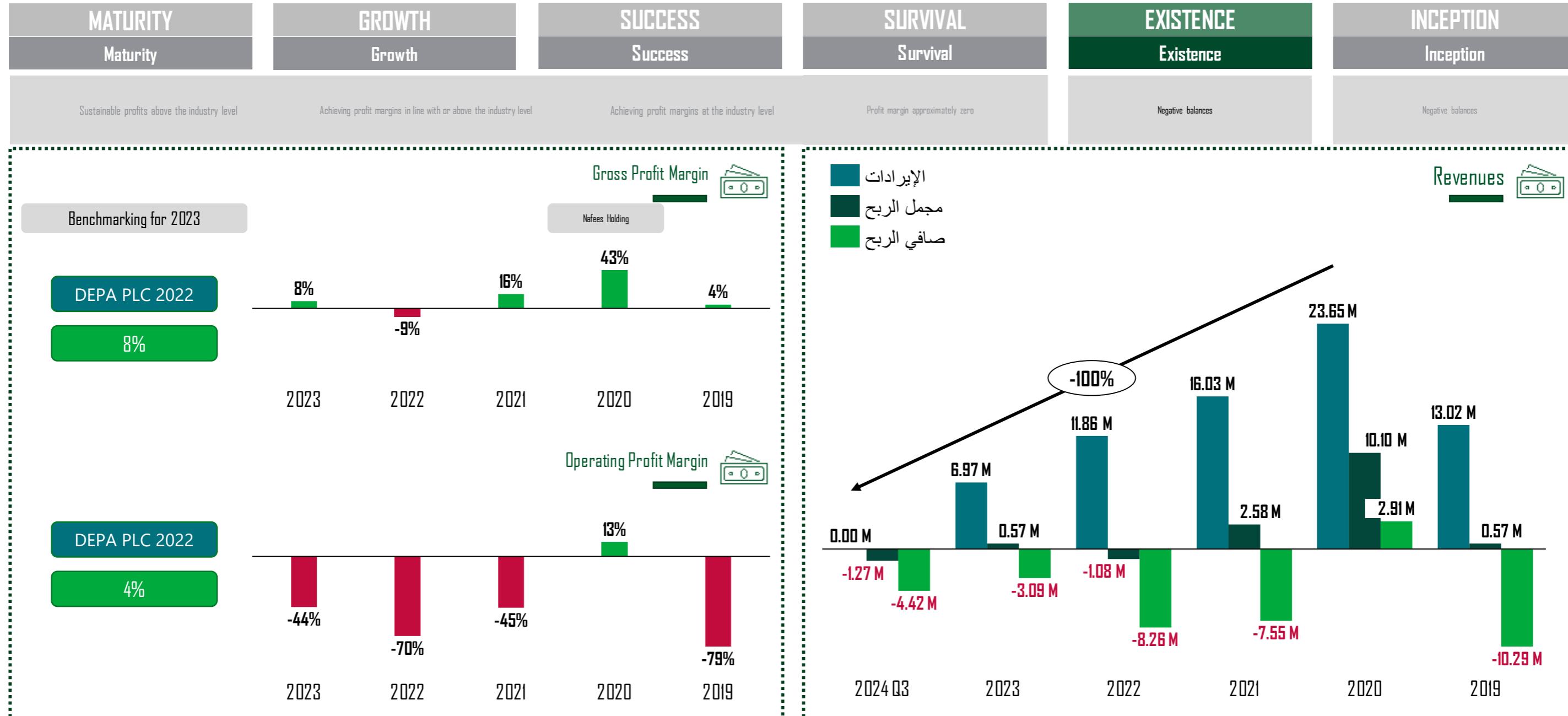


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Profitability Ratios

Profitability Ratios

.doirep emas eht ni dedrocer soitar tiforp gntarepo evitagen htiw ,2023to 2020 There is a pattern of sustained losses in the years



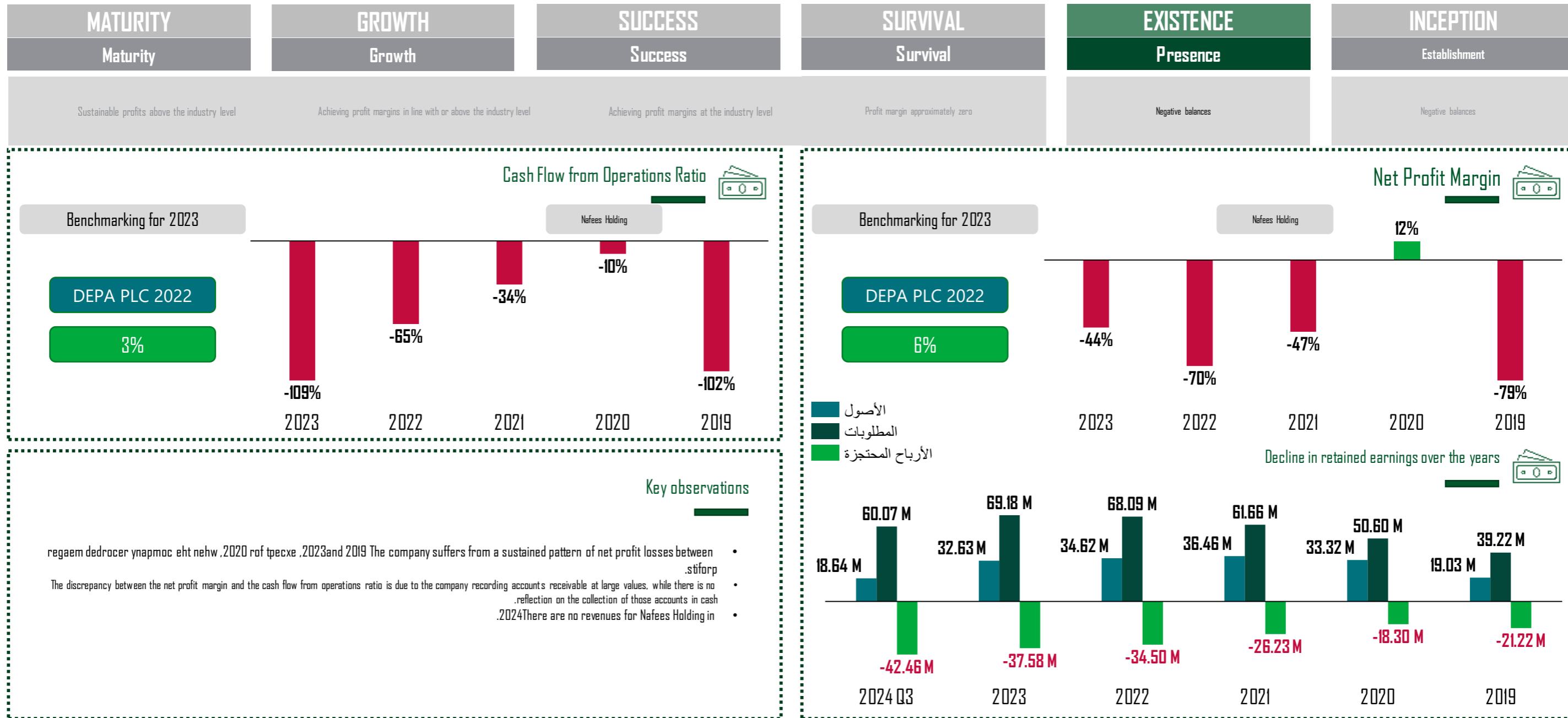


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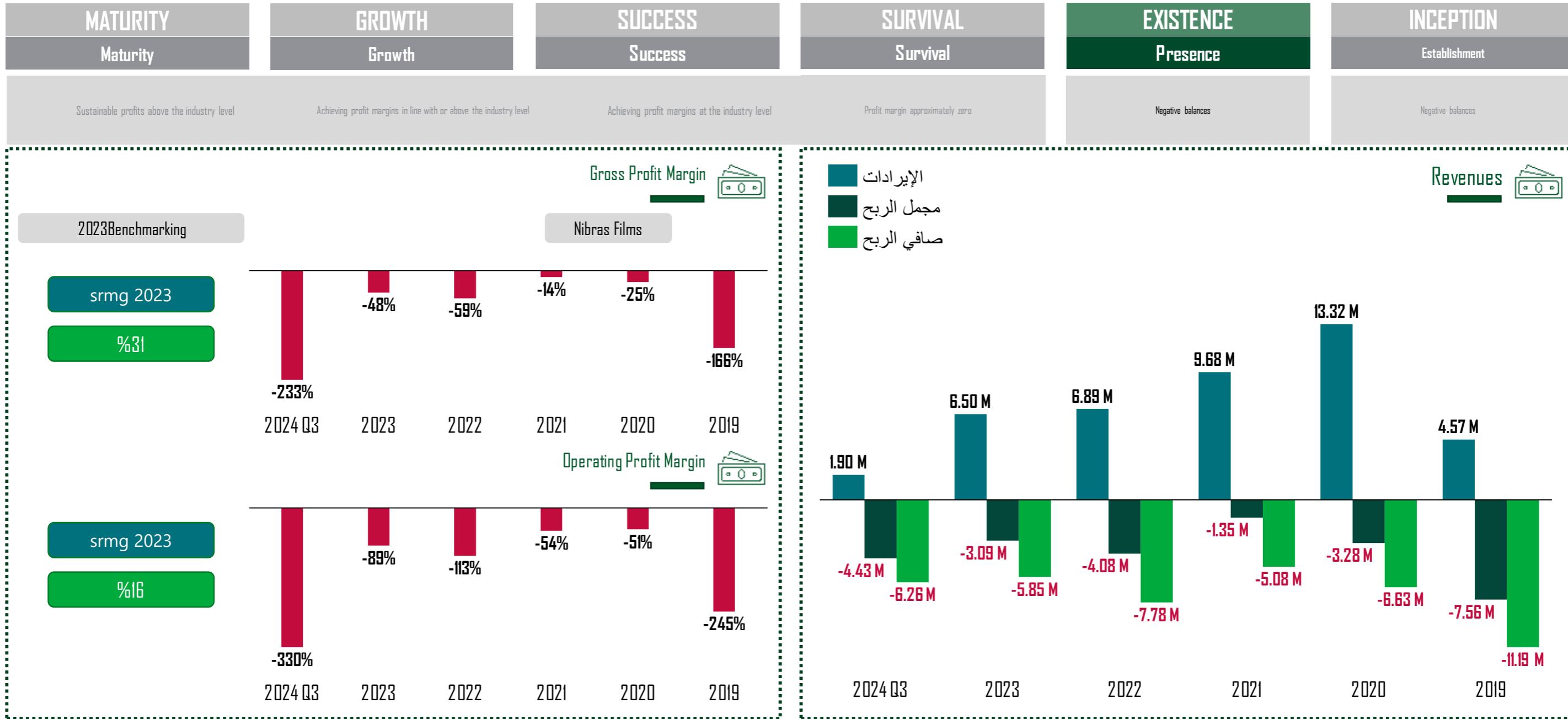
Profitability Ratios

Profitability Ratios

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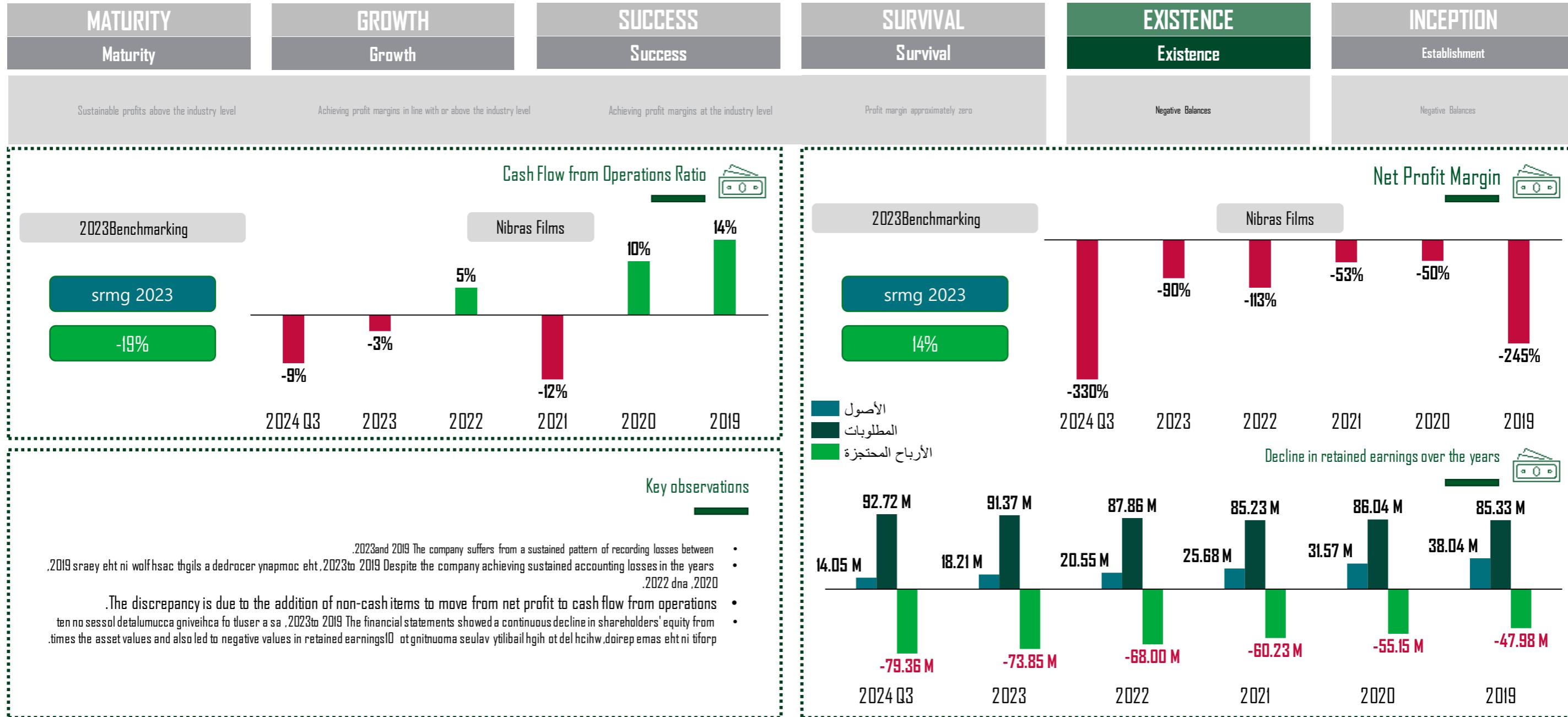


.2023 to 2019 The company recorded losses on gross profit, operating profit, and net profit from



Profitability Ratios

.despite the losses as a result of adding non-cash items to net profit to arrive at cash flow2022 ,2020,2019The company achieved a slight cash flow in



Liquidity Ratios

Current Ratio

Measures the company's ability to cover its short-term obligations using its current assets. The higher the ratio, the more able the company is to pay its obligations in the near term.



$(\text{Current assets} / \text{Current liabilities})$

Cash Ratio

It is the ratio that measures the company's ability to pay its short-term obligations using cash or cash equivalents only, and it is an indicator of the level of immediate liquidity.



$(\text{Cash and equivalents} / \text{Current liabilities})$



Equation formula

Liquidity Ratios

The company suffers from an inability to collect efficiently, which in turn is reflected in low cash liquidity ratios, leading to difficulty in meeting operational needs, and high risks to the company's sustainability, should it face any external challenges.

MATURITY	GROWTH	SUCCESS	SURVIVAL	EXISTENCE	INCEPTION																															
Maturity	Growth	Success	Survival	Presence	Establishment																															
Sustainable profits above the industry level	Achieving profit margins in line with or above the industry level	Achieving profit margins at the industry level	Profit margin approximately zero	Negative balances	Negative balances																															
<p>Benchmarking for 2023</p> <table border="1"> <thead> <tr> <th>Company</th> <th>Period</th> <th>Current Ratio</th> </tr> </thead> <tbody> <tr> <td rowspan="6">Orascom PLC</td> <td>Q3 2019</td> <td>1.02</td> </tr> <tr> <td>Q3 2020</td> <td>1.10</td> </tr> <tr> <td>Q3 2021</td> <td>1.19</td> </tr> <tr> <td>Q3 2022</td> <td>1.20</td> </tr> <tr> <td>Q3 2023</td> <td>2.03</td> </tr> <tr> <td>Q3 2024</td> <td>2.00</td> </tr> <tr> <td rowspan="6">Al-Babtain</td> <td>Q3 2019</td> <td>1.07</td> </tr> <tr> <td>Q3 2020</td> <td>1.10</td> </tr> <tr> <td>Q3 2021</td> <td>1.19</td> </tr> <tr> <td>Q3 2022</td> <td>1.20</td> </tr> <tr> <td>Q3 2023</td> <td>2.03</td> </tr> <tr> <td>Q3 2024</td> <td>2.00</td> </tr> </tbody> </table>			Company	Period	Current Ratio	Orascom PLC	Q3 2019	1.02	Q3 2020	1.10	Q3 2021	1.19	Q3 2022	1.20	Q3 2023	2.03	Q3 2024	2.00	Al-Babtain	Q3 2019	1.07	Q3 2020	1.10	Q3 2021	1.19	Q3 2022	1.20	Q3 2023	2.03	Q3 2024	2.00	<p>Current Ratio</p>	<p>Diyar Najd</p>	<p>Cash Ratio</p>		
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Important notes

- . The current liquidity ratio indicates that the company has sufficient current assets to meet its immediate financial needs . The company's current cash ratio is low, which may expose the company to liquidity risks . 2024 to 2019 across the years 2% The large discrepancy between cash ratios and liquidity ratios is due to cash representing a small percentage of current assets, averaging . 2024 to 2019 across the years 75% Accounts receivable and amounts due to the company from related parties represent the largest portion of the company's current assets, averaging . The large values of the sales collection period confirm the company's inability to collect its dues efficiently



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Liquidity Ratios

The company suffers from an inability to collect efficiently, which in turn is reflected in low cash liquidity ratios, leading to difficulty in meeting operational needs, and high risks to the company's sustainability, should it face any external challenges.

MATURITY	GROWTH	SUCCESS	SURVIVAL	EXISTENCE	INCEPTION
Maturity	Growth	Success	Survival	Presence	Establishment

Sustainable profits above industry level

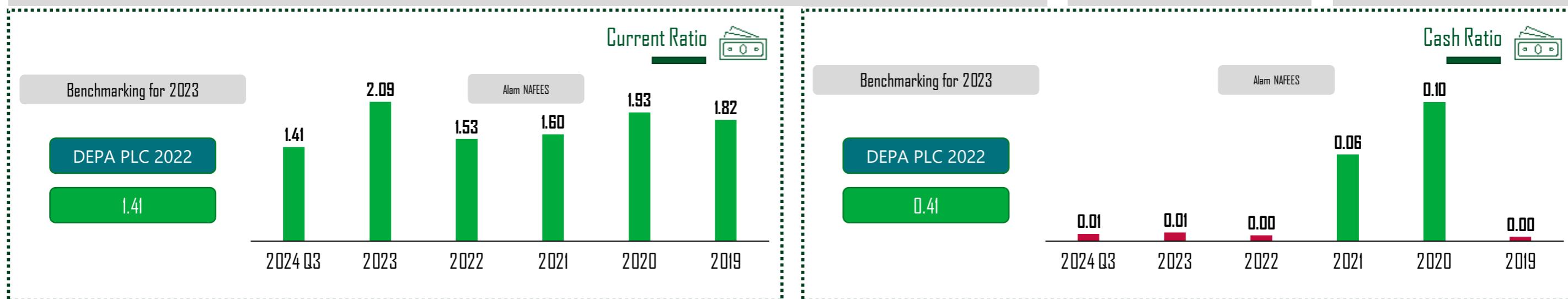
Achieving profit margins in line with or above the industry level

Achieving industry-level profit margins

Profit margin approximately zero

Negative balances

Negative balances



Key observations

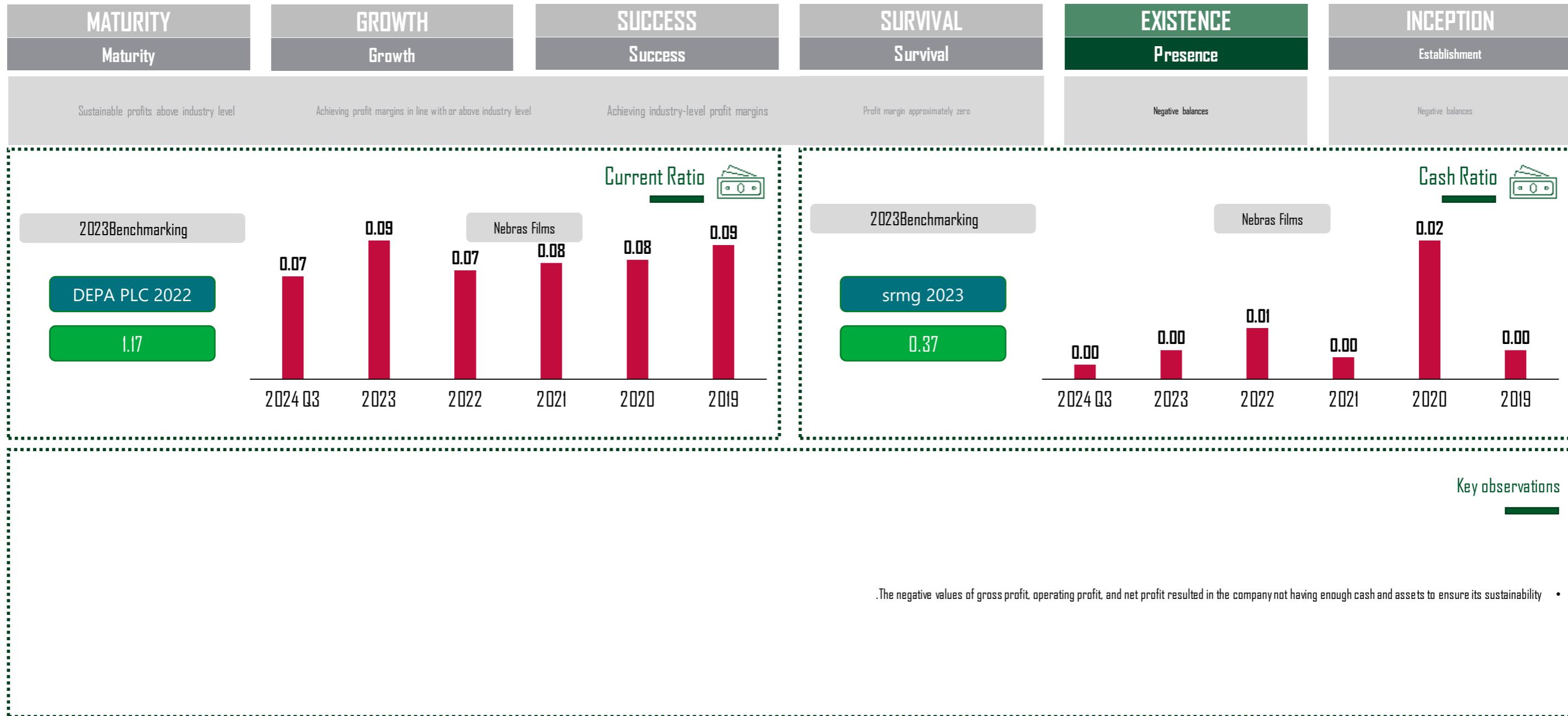
- A liquidity ratio indicates that the company has sufficient current assets to meet its immediate financial needs.
- The company's current cash ratio is low, which may expose the company to liquidity risks.
- 2024 to 2019 across the years 2% The large discrepancy between cash ratios and liquidity ratios is due to cash representing very small proportions of current assets, averaging 2024 to 2019 across the years 90% Accounts receivable and amounts due to the company from related parties represent the largest portion of the company's current assets, averaging

Liquidity Ratios

Liquidity ratios

02

show the company's inability to meet short-term obligations using assets and cash, which portends the company's critical situation of being unable to conduct 2023 to 2019 The liquidity and cash ratios from operational activities and face any potential internal or external challenges or crises



Debt Ratios (Leverage Ratios)

Debt-to-Equity Ratio

The debt-to-equity ratio measures and is an indicator of the company's financial structure and the extent to which it relies on debt to finance equity.



)Total Debt / Adjusted Equity(

Cash Flow Coverage Ratio

Measures the ability of operating cash flows to cover financial obligations such as debt and interest. It helps assess whether the company is able to meet its financial obligations flexibly.



)Cash Flow from Operations / Total Debt(

Debt-to-Assets Ratio

Measures the ratio of a company's total debt to its total assets. It indicates the extent to which the company relies on debt to finance its assets. A higher ratio means the company relies heavily on debt financing.



)Total Debt / Total Assets(



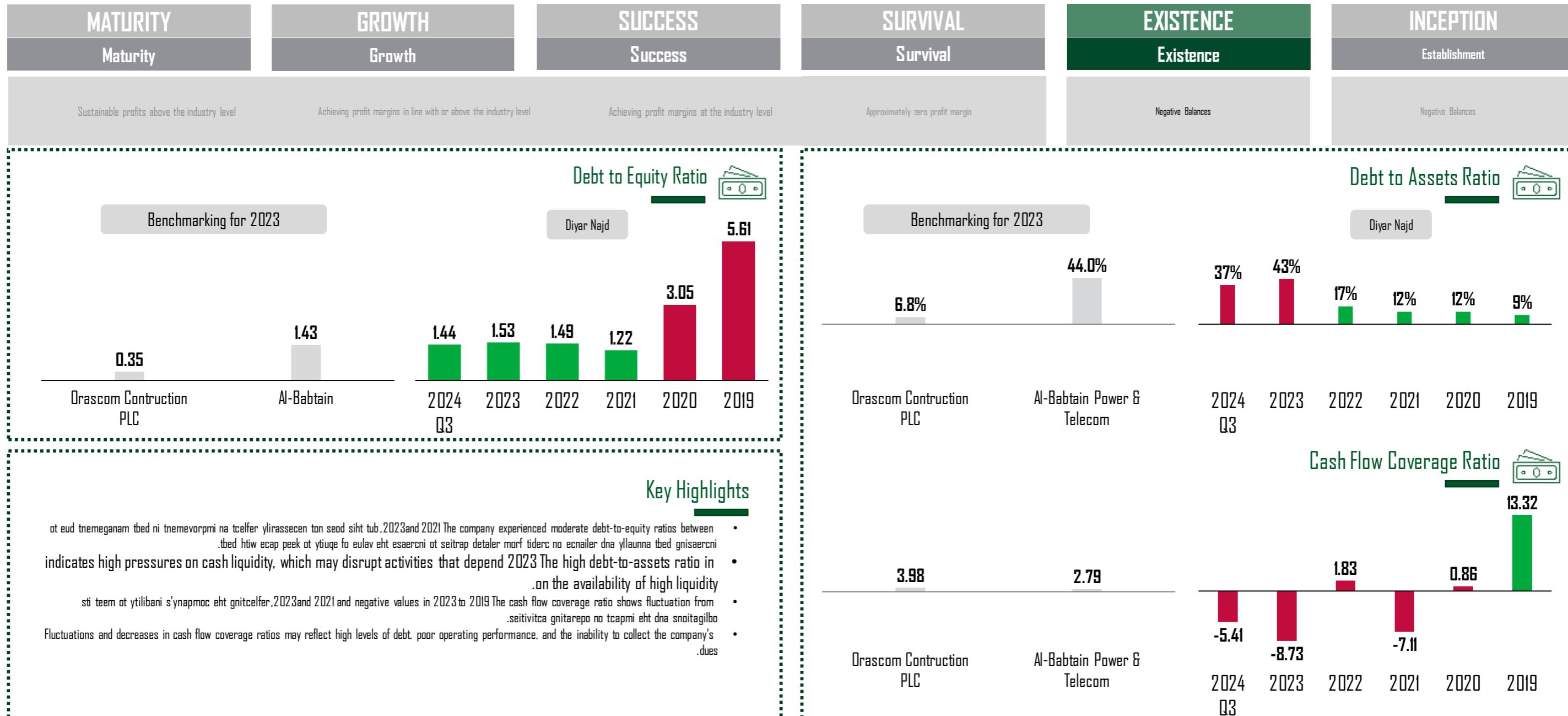
Financial Ratios Definitions



Equation Formula

Debt Ratios (Leverage Ratios)

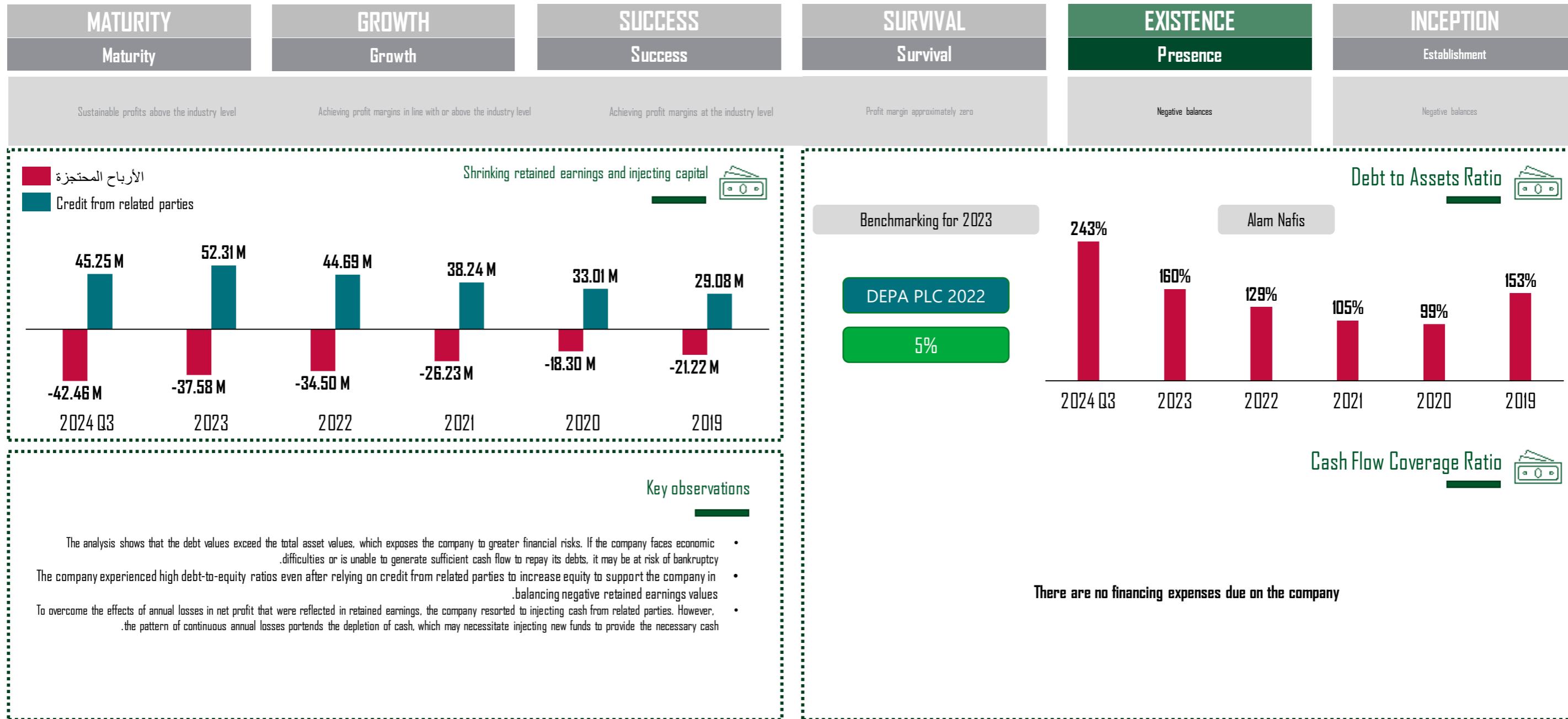
.High debts in light of insufficient operating cash flows and weak collection capacity to cover it, which leads to consequences at the operational level and risks of default





Debt Ratios (Leverage Ratios)

The company relied on financing from related parties to cover losses in retained earnings, but these losses will exceed the funded amount due to losses attributable to net profit. This led to an accumulation of debts exceeding the total asset value.



Debt Ratios (Leverage Ratios)

Debt ratios

02

Despite the company's use of capital injections from related parties to cover the negative retained earnings values resulting from the sustainability of losses on net profit, the negative retained earnings will exceed the values of the capital injected based on the observed loss pattern.

MATURITY	GROWTH	SUCCESS	SURVIVAL	EXISTENCE	INCEPTION
Maturity	Growth	Success	Survival	Presence	Establishment

Sustainable profits above the industry level

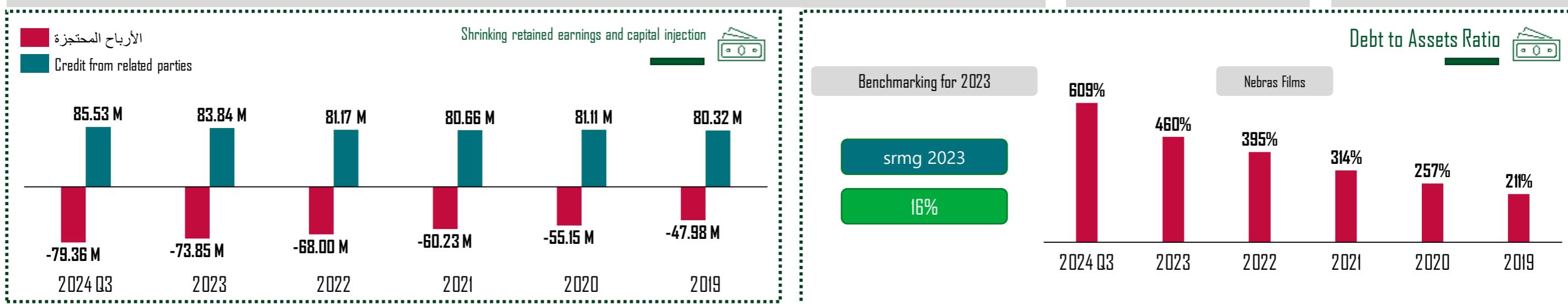
Achieving profit margins in line with or above the industry level

Achieving profit margins at the industry level

Profit margin approximately zero

Negative balances

Negative balances



Key observations

The analysis shows that debt values exceed total asset values, exposing the company to greater financial risks. If the company faces economic difficulties or is unable to generate sufficient cash flow to repay its debts, it may be at risk of bankruptcy. To overcome the effects of annual losses in net profit that were reflected in retained earnings, the company resorted to injecting cash from related parties. However, the pattern of continuous annual losses portends the depletion of cash, which may necessitate injecting new amounts to provide the necessary cash.

-
-

There are no financing expenses due on the company

Efficiency ratios used

Overview of the ratios used

Efficiency Ratios

Asset turnover ratio

It measures the company's efficiency in using its assets to generate sales. A higher ratio means the company is leveraging its assets well to generate revenue.



$$\text{Total Revenue} / \text{Total Assets}$$

Days Sales Outstanding DSO

Measures the number of days it takes a company to collect its dues from customers after the sale is completed. A high ratio may indicate problems in collecting cash from customers.



$$365 \times (\text{sales} / \text{average receivable})$$

Days Payable Outstanding DPO

Measures the length of time a company takes to pay its dues to creditors. A high ratio means that the company takes longer to pay off debts, which may improve cash liquidity.



$$365 \times (\text{purchases} / \text{average payable})$$

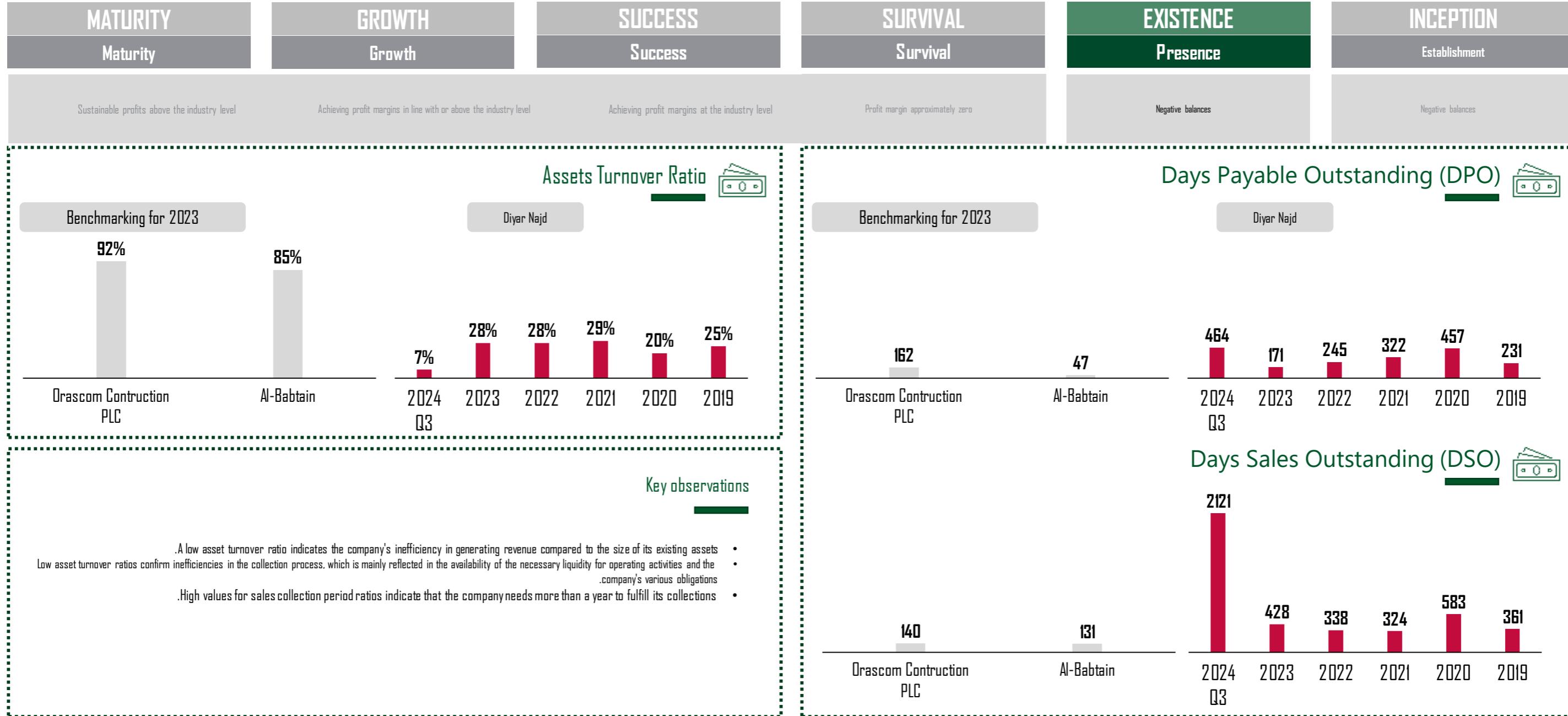

Financial ratio definitions



Equation formula

Efficiency Ratios

2020 The company suffers from a low asset turnover ratio, reflecting the company's inefficiency in managing and utilizing its assets, in addition to a significant deficiency in the number of collections, which in 2024 reaches less than once a year.





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Efficiency Ratios

The company suffers from a low asset turnover ratio, reflecting the company's inefficiency in managing its assets and benefiting from them, in addition to a significant deficiency in the number of collections between 2023 and 2021 which amounts to less than once a year in the period between

MATURITY	GROWTH	SUCCESS	SURVIVAL	EXISTENCE	INCEPTION
Maturity	Growth	Success	Survival	Presence	Establishment

Sustainable profits above the industry level

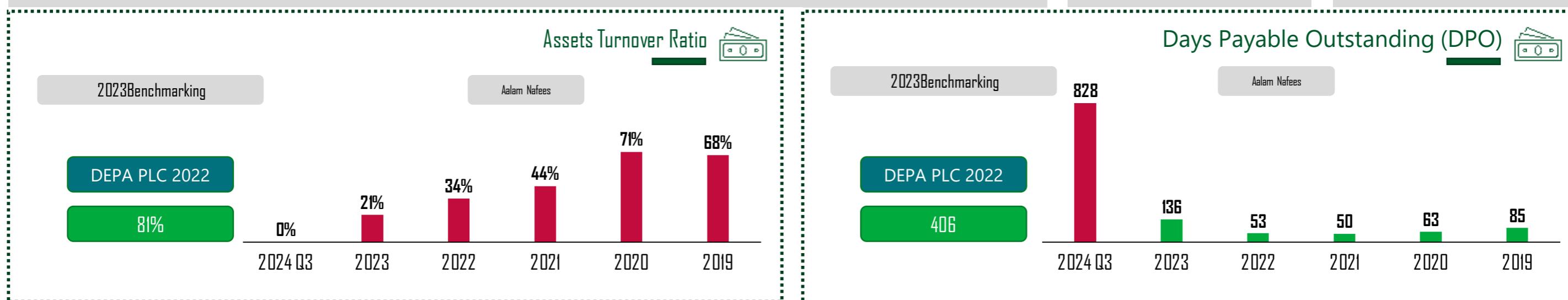
Achieving profit margins in line with or above the industry level

Achieving profit margins at the industry level

Profit margin approximately zero

Negative balances

Negative balances



Key observations

The analysis shows a deterioration in asset turnover ratios from 2023 to 2019. The accounts receivable turnover ratio deteriorated from 2023 to 2019. The number of days sales outstanding increased significantly from 2020 to 2023.

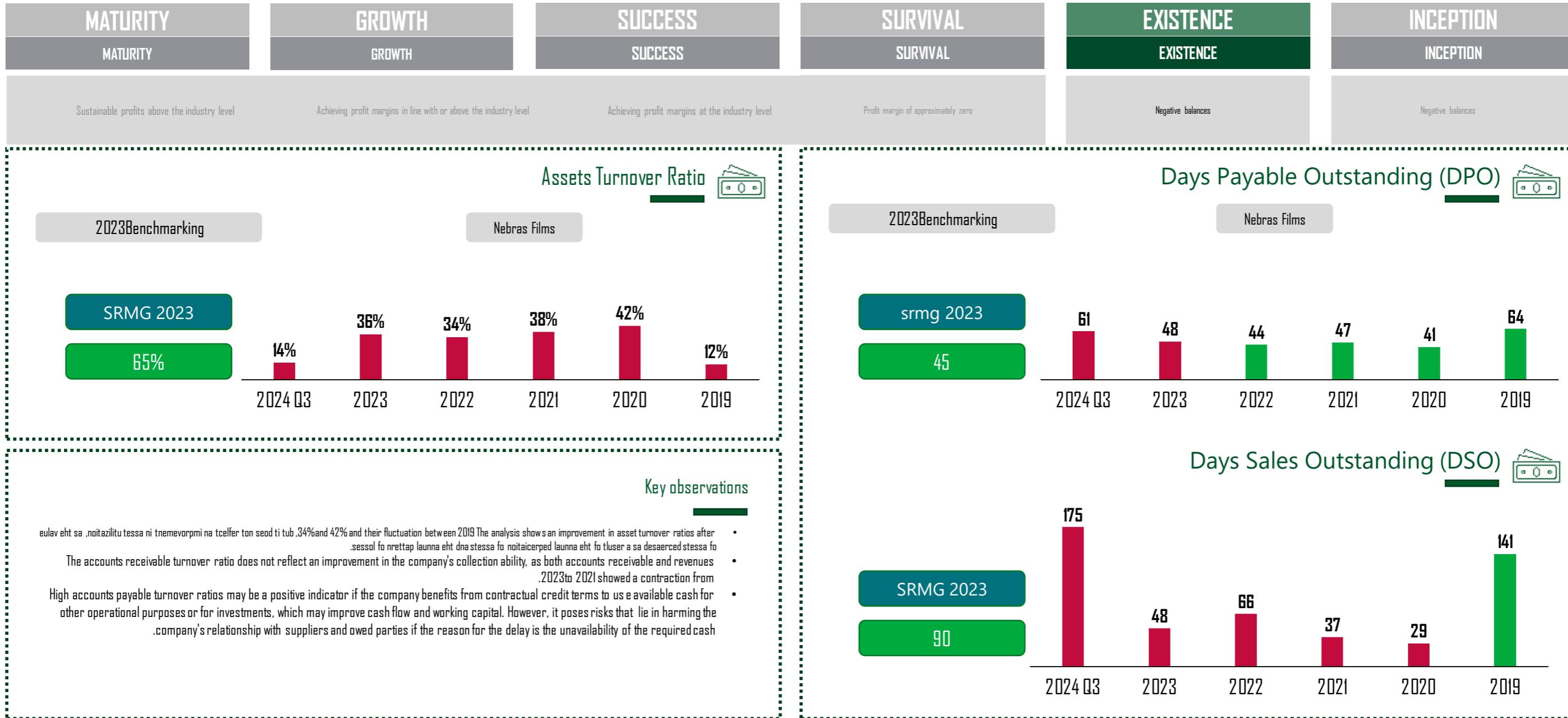
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Efficiency Ratios

Efficiency Ratios

02

The audit showed that the company's assets, revenues, and accounts receivable were in a declining pattern between 2023 and 2021. The audit also noted that the company's financial statements did not fully reflect its true financial position.



MATURITY	GROWTH	SUCCESS	SURVIVAL	EXISTENCE	INCEPTION	
Maturity	Growth	Success	Survival	Presence	Establishment	Strategic Direction
Comprehensive strategy that is cascaded and implemented	Strategy as an ongoing process	Strategy that includes internal and external factors	Strategy based on internal capabilities	Detailed and documented strategic direction	Initial undocumented strategic direction	Strategic Direction Strategic direction
Sustainable competitive advantage	Competitive advantage and difficult to copy	Competitive advantage	Providing added value but not competitive	Attempt to build a competitive advantage	No competitive advantage	Unique-Value Proposition Competitive advantage
Having an integrated human resources management system, and the operations are fully automated	Human resources infrastructure and developing systems to support the company's long-term needs	Human resources becomes strategic and supports the performance of the company and its employees	Operations to ensure continuity, with the development of human resources management systems to regulate core operations	Initial foundations of human resources with the development of basic policies and processes	No HR infrastructure	HR Systems Human Resources Systems
A better structure that follows best practices	Complete structure	Simple structure	Informal organizational structure	Virtual organizational structure	No organizational structure	Organization Structure Organizational structure
Comprehensive, updated, and fully activated systems and processes.	Emerging systems and processes that keep pace with growth requirements.	Activated operational infrastructure for core functions	Dismantled and continuously deactivated operational infrastructure	No operational infrastructure	Operational interruptions	Systems & Processes Systems and processes
All functions in the value chain are performed at a mature level.	Functions in the value chain are performed at a standard level.	Functions in the value chain are performed at a standard level.	Functions in the value chain are performed at a standard level.	Functions in the value chain are performed at a standard level.	Functions in the value chain are performed at an elementary level.	Value Chain Value chain
Sustainable profits above the industry level	Achieving profit margins in line with or above the industry level	Achieving profit margins at the industry level	Profit margin approximately zero	Negative balances	Negative balances	Profitability Profitability
Innovation and flexibility in various business activities	Infrastructure that supports rapid expansion and adaptation to market changes	Integrated systems to link various businesses and achieve commercial goals	More organized systems and procedures to support the gradual expansion of business activities	The company provides the minimum of tools and items to support key business operations	The company lacks any systems or structure to support commercial activities	Infrastructure Commercial infrastructure
Sustainable increase in sales volume above industry level	Sales volume above industry level	Sales volume in line with industry level	Steady growth in sales and constant cost	Gradual growth in sales volume and decrease in cost of sales	All sales volume and high cost of sales	Commercial Performance Commercial performance

Table of contents

Methodology

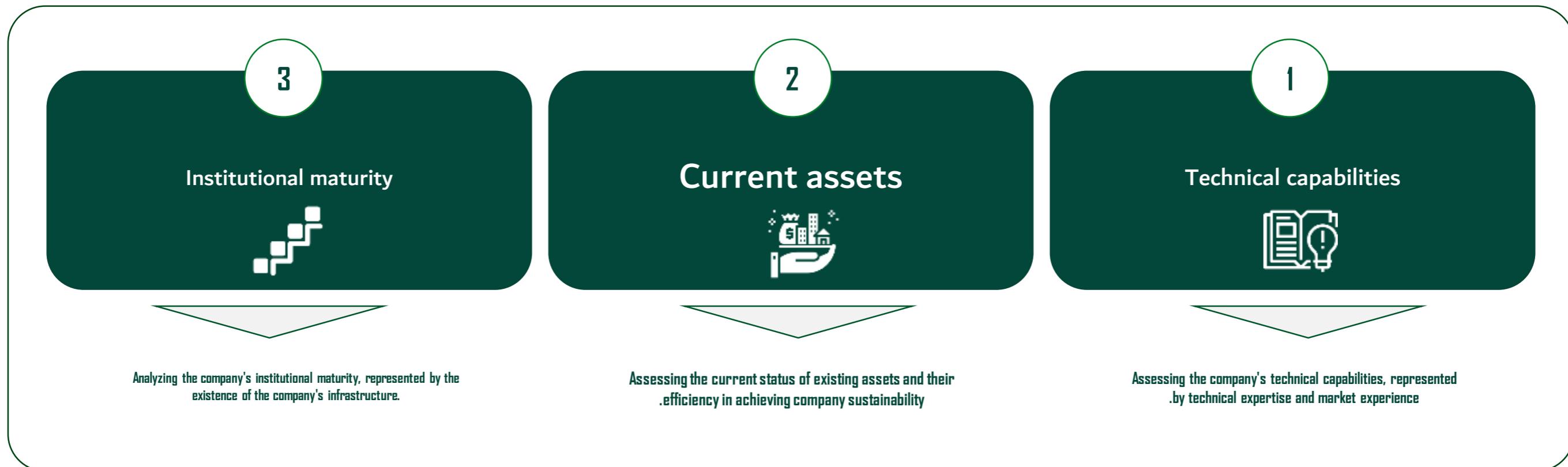
01

Internal analysis results

02

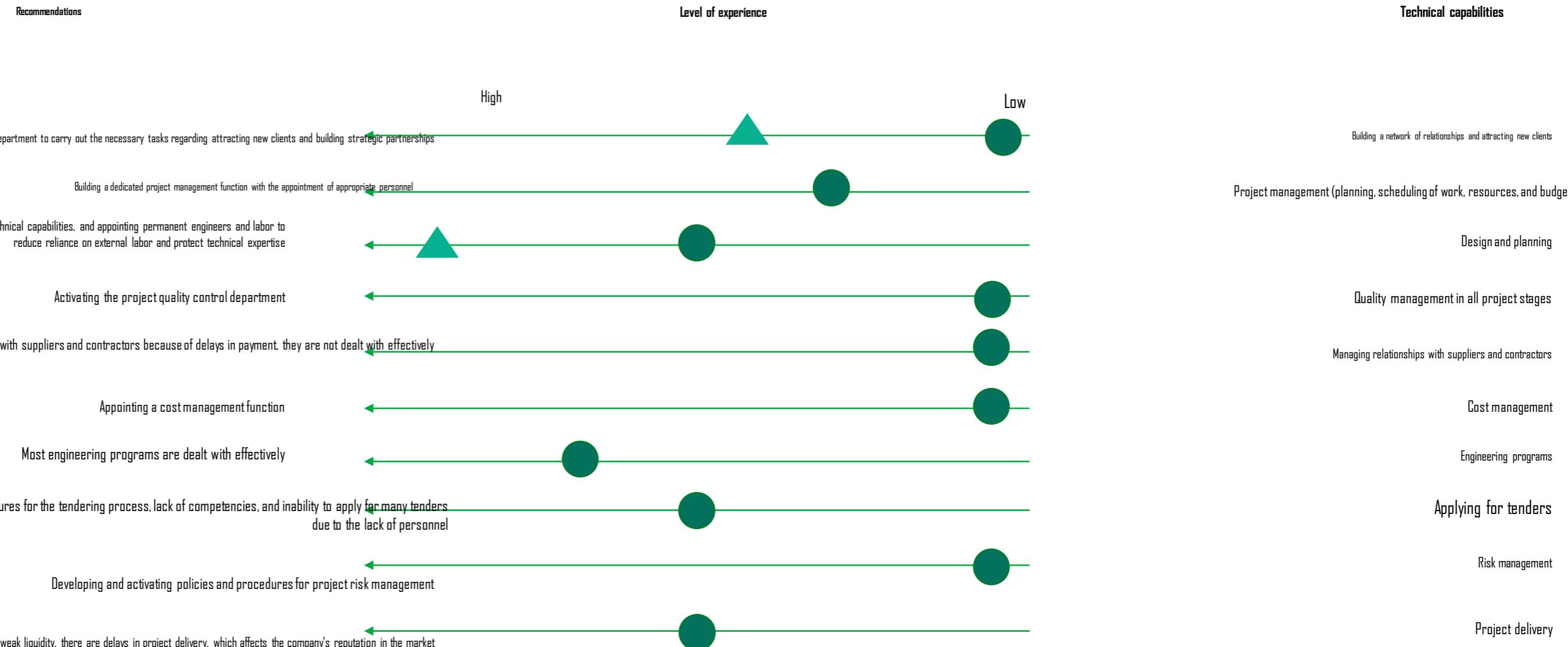
Notes and action plan

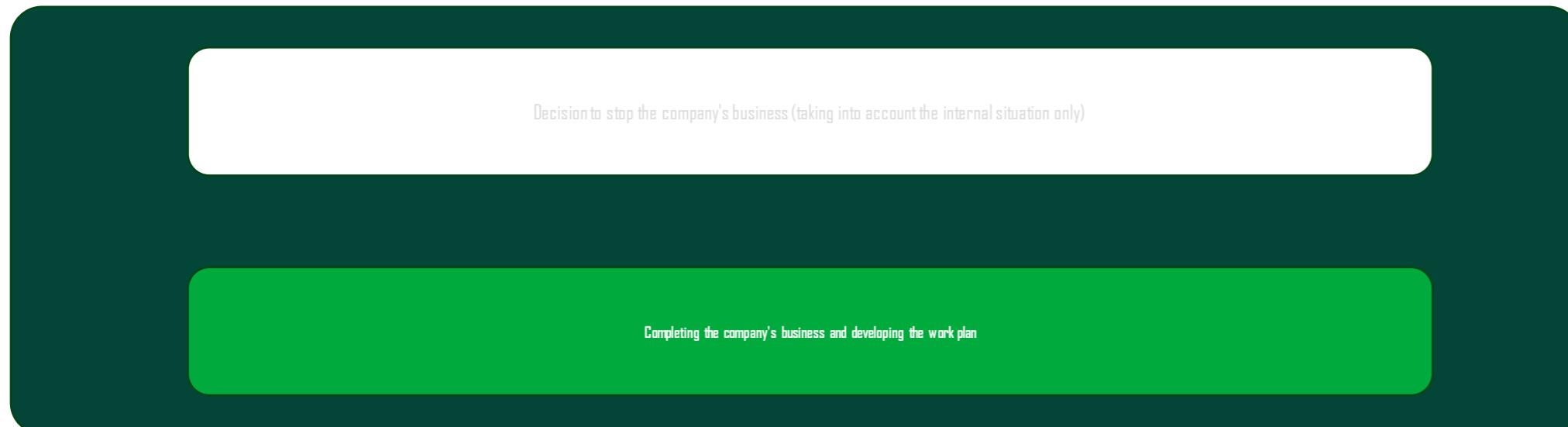
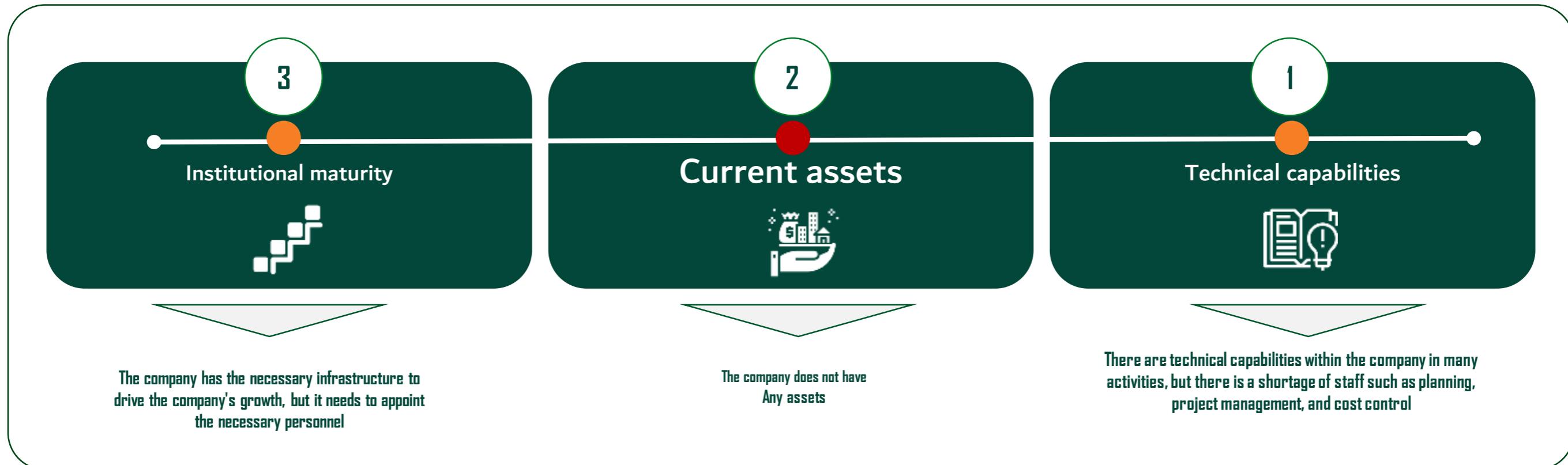
03





The most important notes for Uyar Naid Company

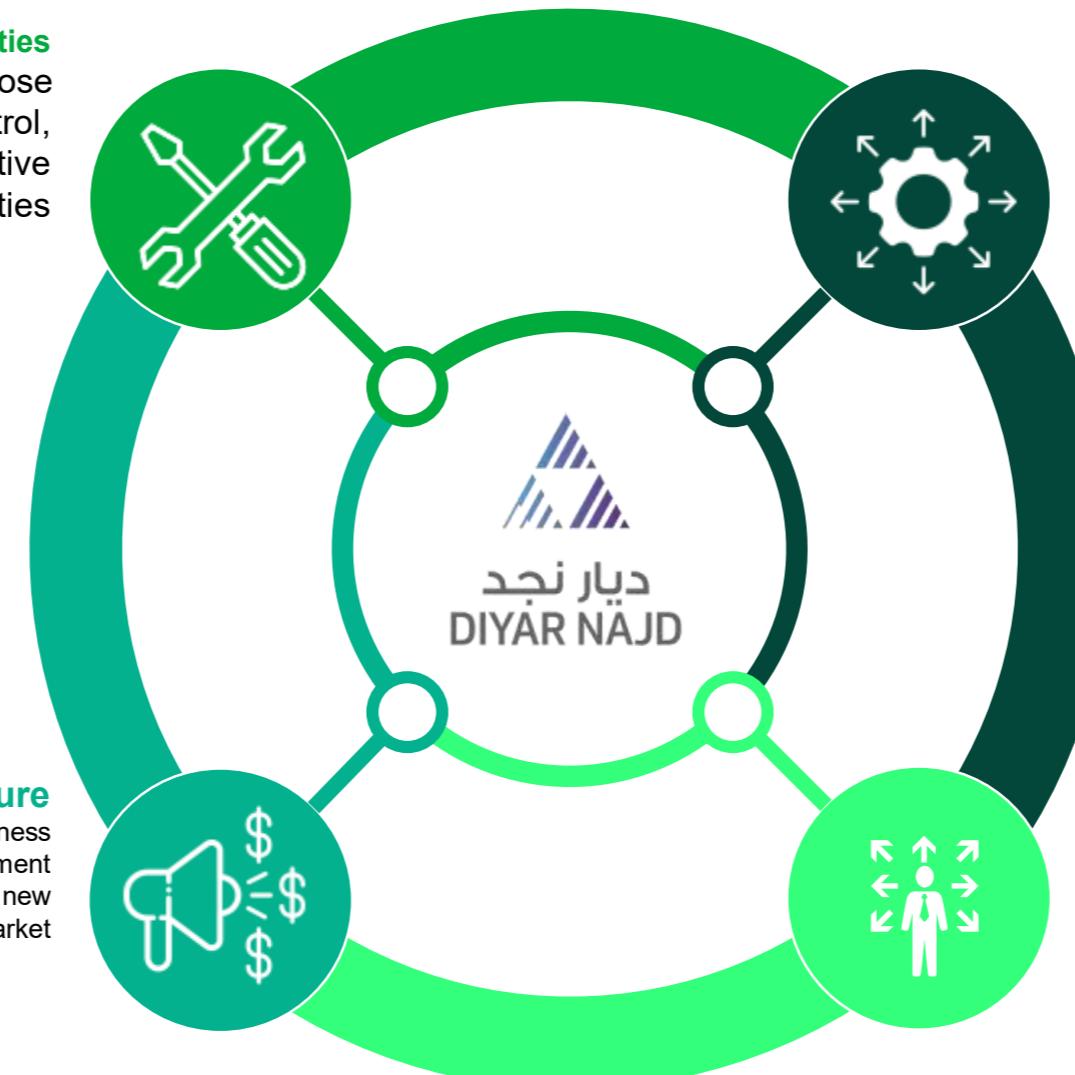




Outputs based on internal analysis

Diyar Najd has great potential for success if it overcomes operational and organizational gaps by implementing some initiatives.

Strengthening operational activities
Appointing key technical positions, especially those related to project management, cost control, planning, and tenders, to enable the effective implementation of operational activities



Activate the commercial infrastructure
Activate existing commercial systems and enable business development and marketing management to develop and implement the required growth, build partnerships, and explore new opportunities in the market

Expand the scope of business

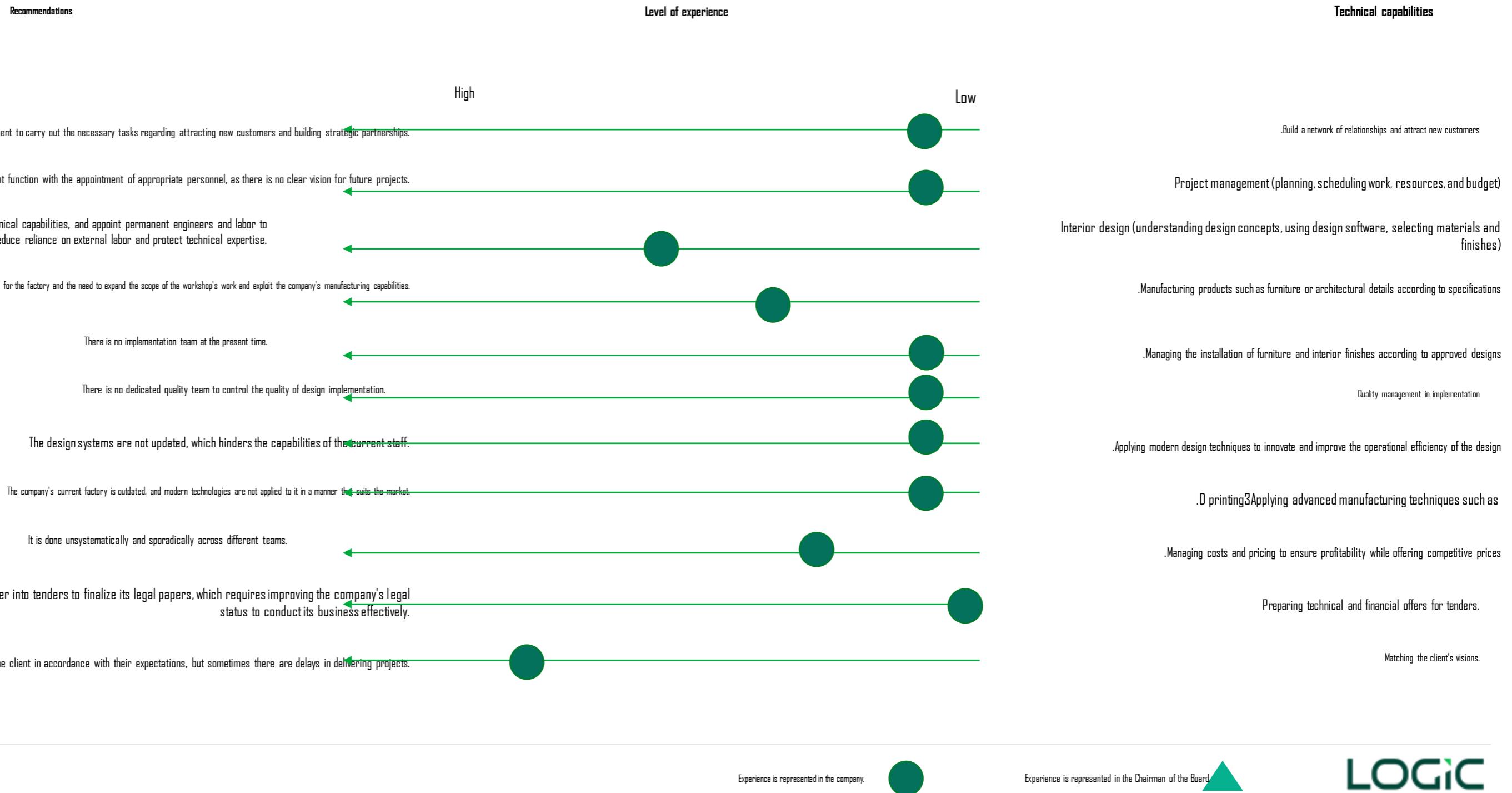
- Expand the scope of Diyar Najd projects to include contracting in general instead of focusing only on heritage projects, as there are many opportunities due to the rapid growth of the construction industry in the Kingdom
- Make contracts with contracting companies to make Diyar Najd a subcontractor in some projects

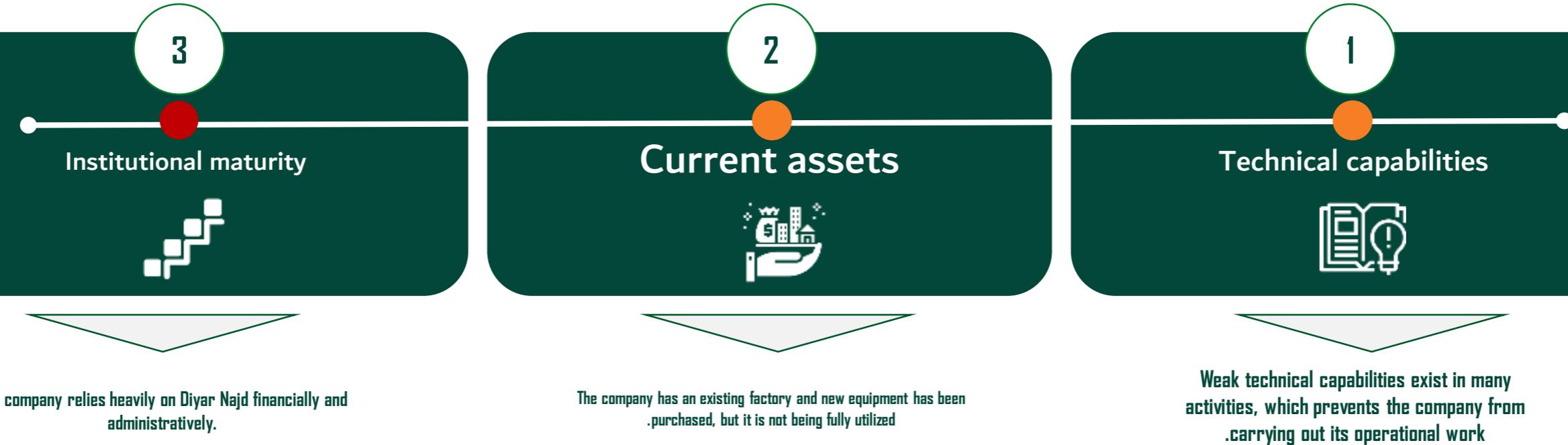
Strengthening the workforce.
Analyze the current departments and functions, and based on that, cancel unnecessary jobs in some departments, appoint pivotal positions for the company, merge overlapping departments, and distribute tasks among teams and employees.



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Key observations for Alem Nafis Company





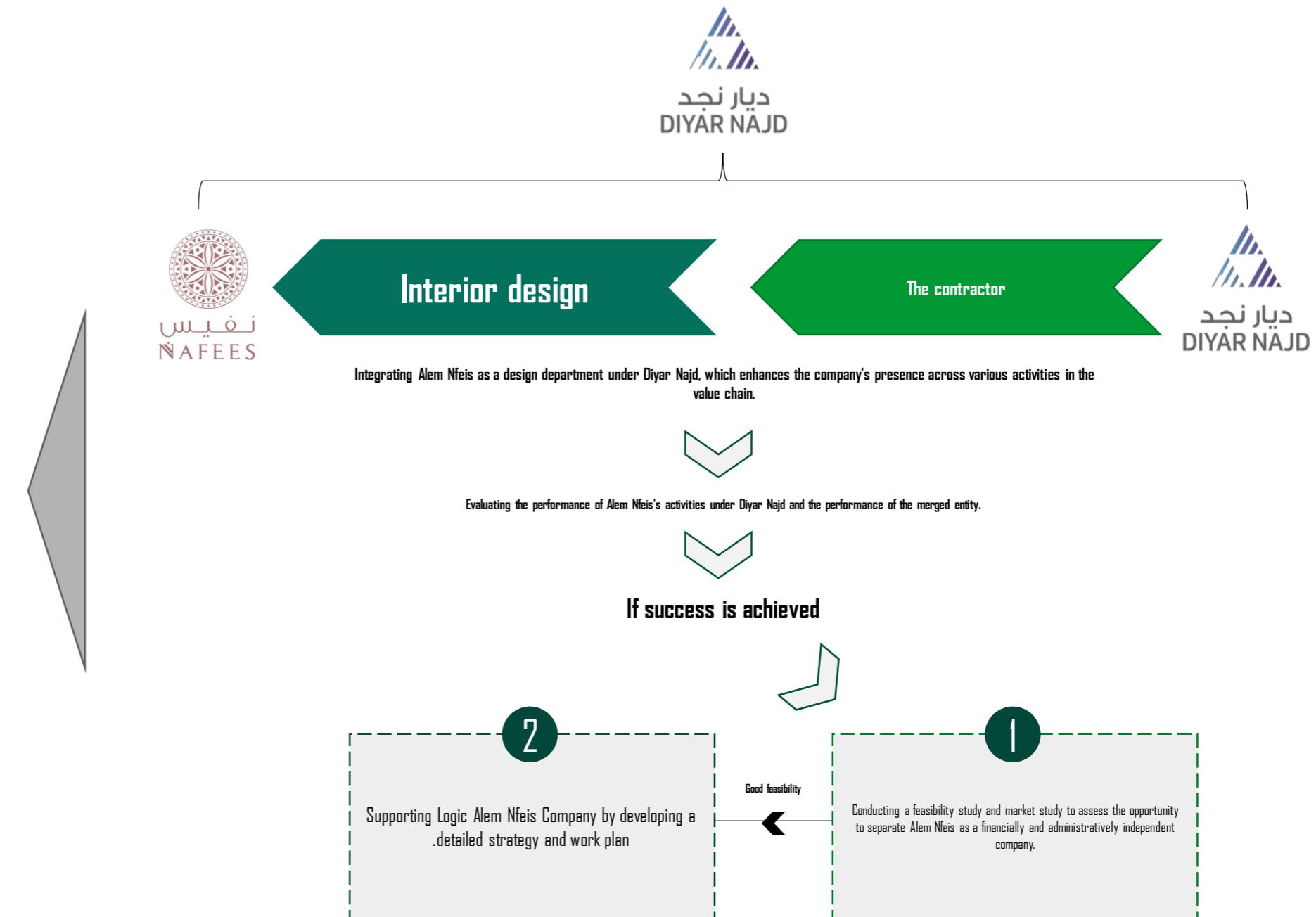
Decision to suspend the company's business (taking into account the internal situation only).

Completing the company's business and developing the work plan.

Outputs based on internal analysis

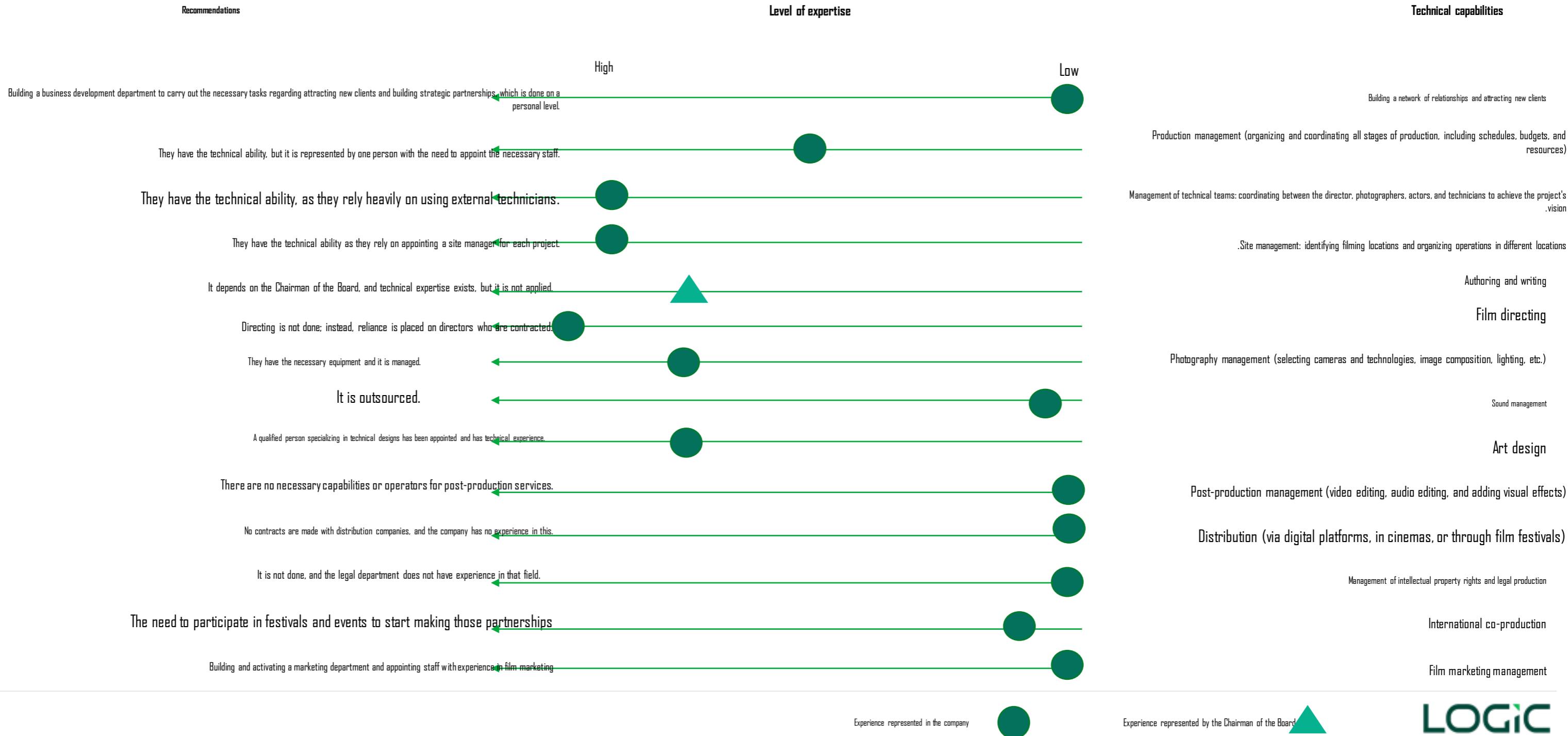
Positives	Disadvantages
	<ul style="list-style-type: none"> .Alem Nfeis has technical staff in designs to support Diyar Najd's business Enhancing profitability by reducing costs, eliminating the need to appoint employees, completing Alem Nfeis's structure, and relying on the jobs available in Diyar Najd Creating a comprehensive entity for all contracting and design activities in the same company Taking advantage of economies of scale Suitability of the two companies' cultures
<ul style="list-style-type: none"> .Loss of independence in decision-making for Alem Nfeis .Loss of brand image for Alem Nfeis 	

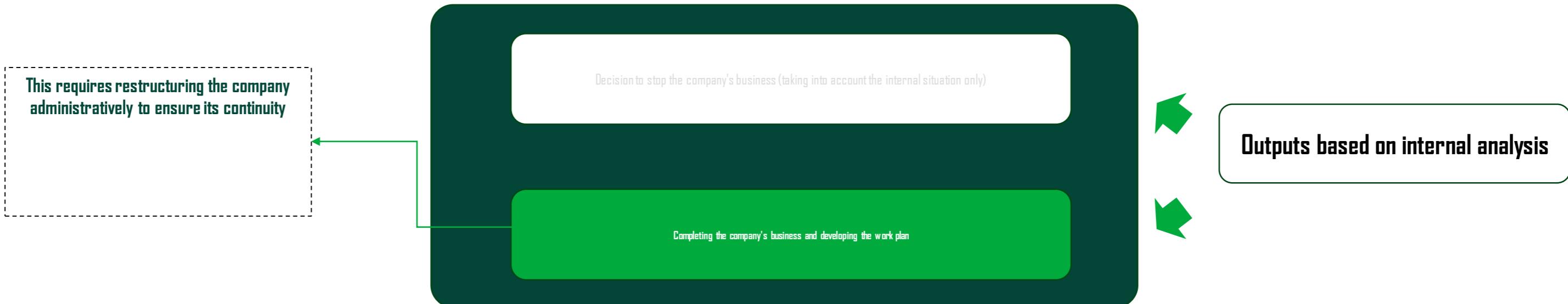
.Given the current situation of Alem Nfeis Company, the consulting team recommends merging it with Diyar Najd as a design department to enhance Diyar Najd's activities



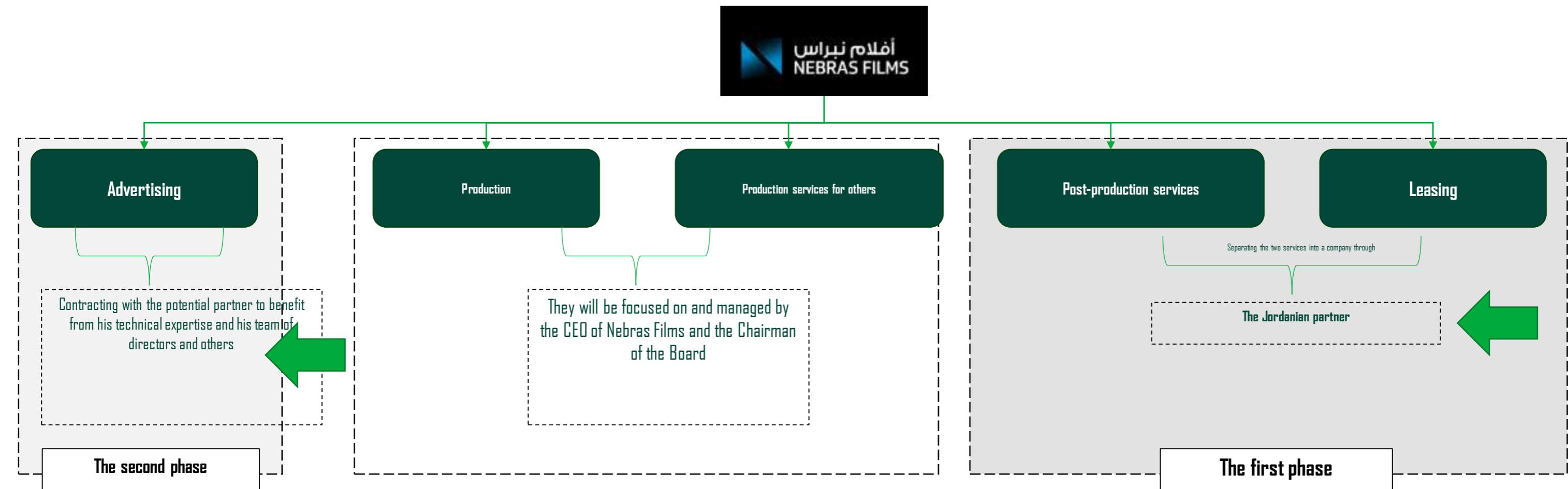


Key observations for Nebras Films Company

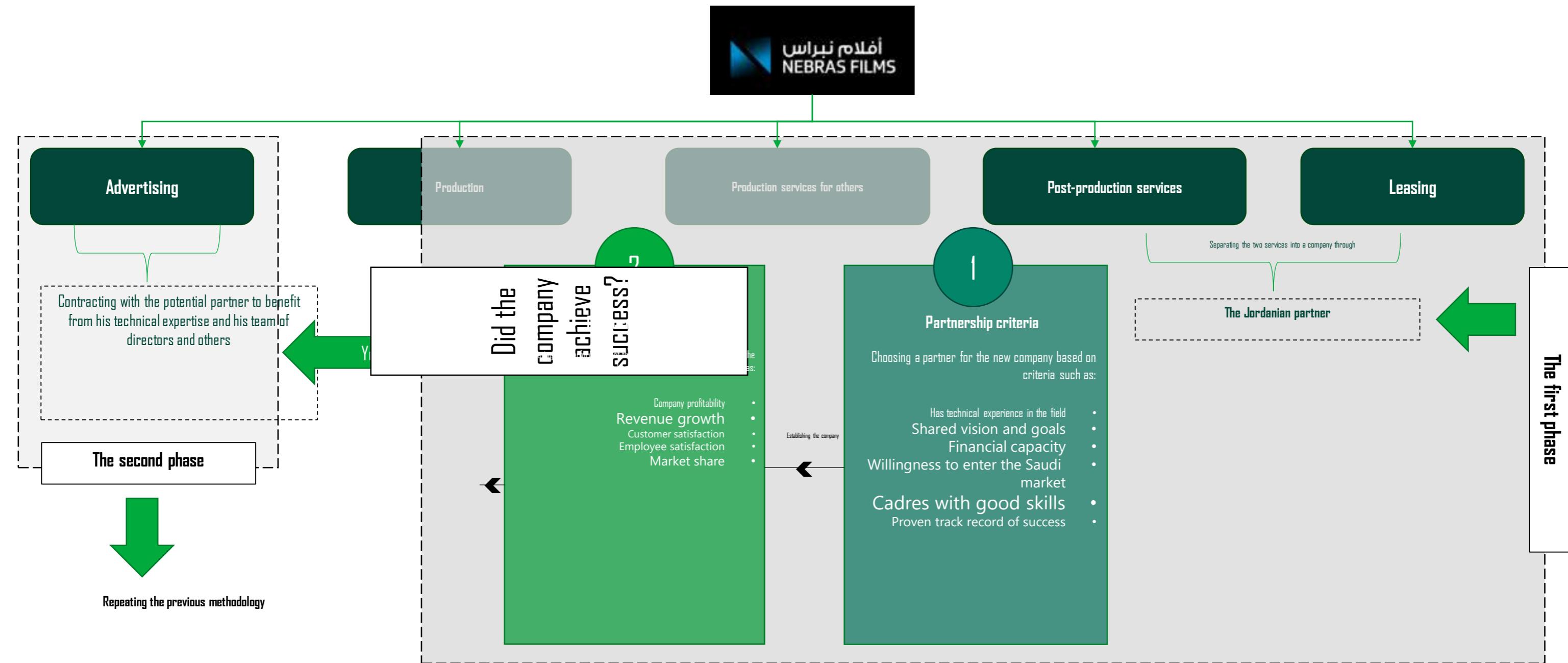




The consulting team suggests restructuring the company administratively to ensure its continuity, and this will be done in stages by searching for the ideal partner in each of the services to manage the company with its services



The advisory team suggests restructuring the company administratively to ensure its continuity, and this will be done in stages by searching for the ideal partner in each of the services to manage the company with its services



Short-term action plan

Below are the most important points that the group must work on in the short term to ensure the company's sustainability and achieve the desired goals

4



Operational axis



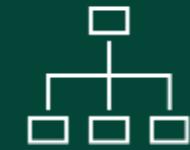
3



Axis Commercial



2



Organizational axis



1



Restructuring

1
Improve costs at the level of all companies by studying the current costs and trying to reduce costs at various levels

1
Start using the company's current profile in development and marketing work, and make the necessary adjustments in the coming stages

1
Start recruiting the necessary positions based on the needs of each company, focusing on recruiting commercial positions such as business development and technical positions such as project management, cost control, etc

1
Work on implementing the proposed 3 restructuring plans for each of the companies and monitor the performance of the plans to take the necessary actions accordingly

2
Activate the companies' websites

1

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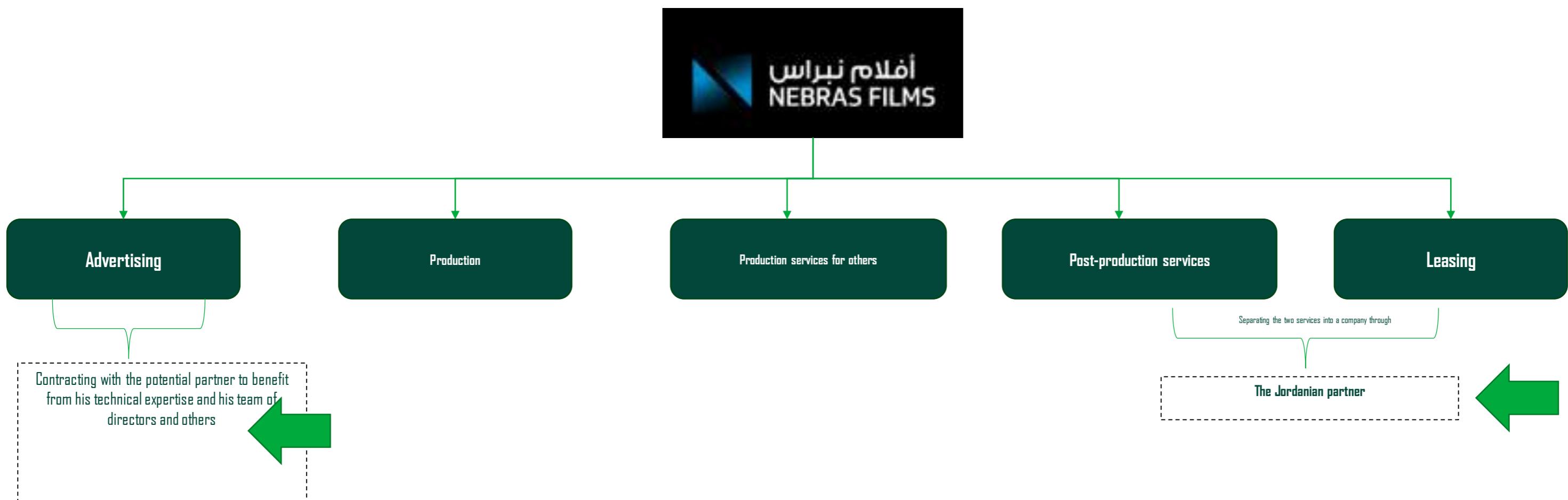
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Restructuring the company administratively to ensure its continuity, and this will be done in stages by searching for the ideal partner in each of the services to manage the company with its services, taking into account that the partner has:

- The necessary capabilities
- Technical capabilities
- Looking for ways to enter the Saudi market in the field of films



Priority	Responsible management	Action plan	Axis
First priority	Financial management	Reviewing the company's financial situation and paying off all its obligations to renew the company's legal papers and create a commercial structure for it	Financial and legal restructuring
First priority	Human Resources Management	Work on filling the most important positions in the structure that would drive operations in the company, such as business development and project management	
Second priority	Human Resources Management	Train existing staff or appoint new staff with technology software skills to improve the company's competitive advantage	Operational efficiency
Second priority	Factory manager	Inspect the current factory and determine its requirements to update it with the most important necessary equipment to keep pace with the market, and appoint a special technical department to manage it	
Second priority	CEO	Update the current systems used by the design team to ensure the designs are delivered with the highest efficiency and quality	
Second priority	Business Development Management	Expanding offerings to include high-demand sectors such as office design for companies or the hospitality sector	
Second priority	Business Development Management	Cooperate with real estate developers to provide integrated interior design services with new real estate projects	
Second priority	CEO	Study the opportunity to enter the retail market and open stores to sell products that are designed internally	Sales growth and strengthening the position in the market
Second priority	CEO	Study the opportunity to exploit the factory for manufacturing for others	

Priority	Responsible Department	Action plan	The axis
First priority	Financial Management	.Search for financing solutions for the company and look for options to consolidate debt or pay off debt	Financial restructuring and cost rationalization
First priority	Business Development Management	.Studying the establishment of the necessary partnerships for the various services of the company to grow, and this requires the appointment of a business development function	
First priority	CEO	Determine how to optimally utilize each of the services to stop the company's losses and start making profits to cover the company's costs, and this may require studying the separation of some services into separate companies to ensure financial and operational independence	Revenue growth and diversification
First priority	Business Development Management	.Evaluate the portfolio of projects to determine which activities should be stopped or have their operating model changed	
First priority	Human Resources Management	.Appoint all technical positions to ensure the structure is activated and the ability to implement all the basic activities of production and post-production activities	
Second priority	Technical departments	Purchasing new equipment and technical devices to increase operational efficiency	Operational efficiency

Priority	Responsible Department	Action plan	The axis
First priority	Financial Management	Searching for options to consolidate or refinance debts to reduce monthly obligations	Financial restructuring and cost rationalization
First priority	Financial Management	Reducing the sales collection period to ensure the company's dues are collected	
First priority		Working to create a competitive advantage in the broader sector (contracting sector) to direct internal resources and capabilities to support the company's sustainability in the market	
Second priority	Business Development Management	Exploring opportunities in neighboring regions to win new contracts	Revenue growth and diversification
Second priority	Business Development Management	Establishing partnerships with local contractors to reduce the risks of entering new markets	
First priority	Human Resources Management	Appointing the missing positions to ensure the structure is activated and the ability to carry out all essential activities, such as the business development function	Operational efficiency
Second priority	Human Resources Management	Appointing the missing positions to ensure the structure is activated and the ability to carry out all essential activities, such as the marketing function	
First priority	Human Resources Management	Appointing the missing positions to ensure the structure is activated and the ability to carry out all essential activities, such as the project management function, which includes cost management, planning, etc.	
Second priority	Human Resources Management	Appointing the missing positions to ensure the structure is activated and the ability to carry out all essential activities, such as the quality control function	Operational efficiency
Second priority	Tenders Department	Working on a pricing strategy to ensure competitive prices and establishing a unified system and standards to govern the pricing process and determine the required profit margins	