



Arabian Agricultural Services Company | ARASCO

SAP Controls and Utilization Assessment

Executive Summary Presentation to ARLT

March 23, 2021

Agenda



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Appendix: Key Stakeholders Met

1 | Background and Introduction

Background

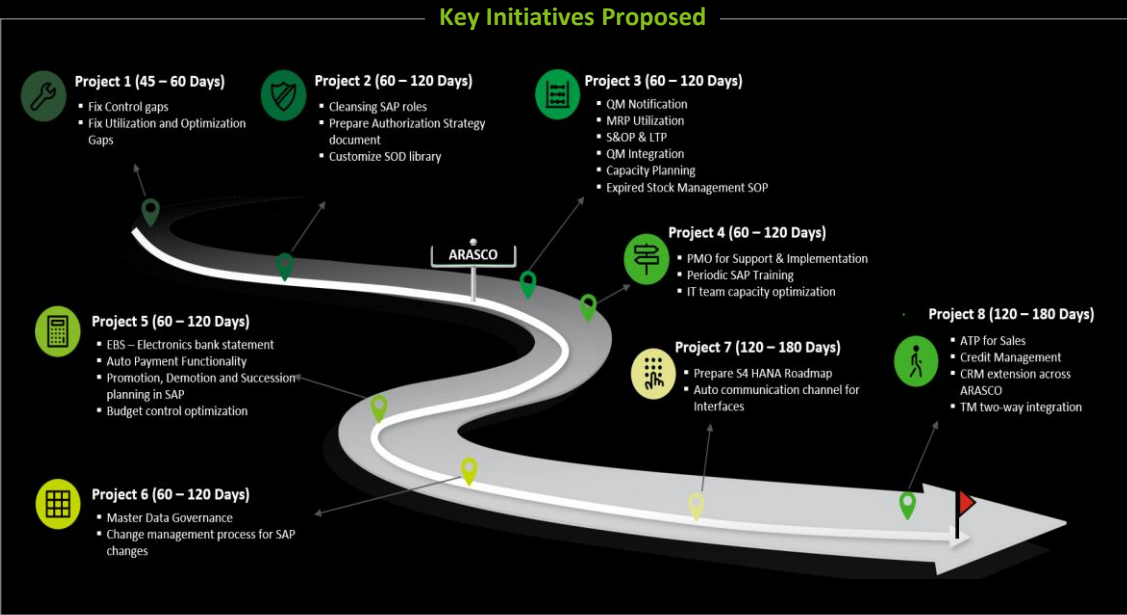
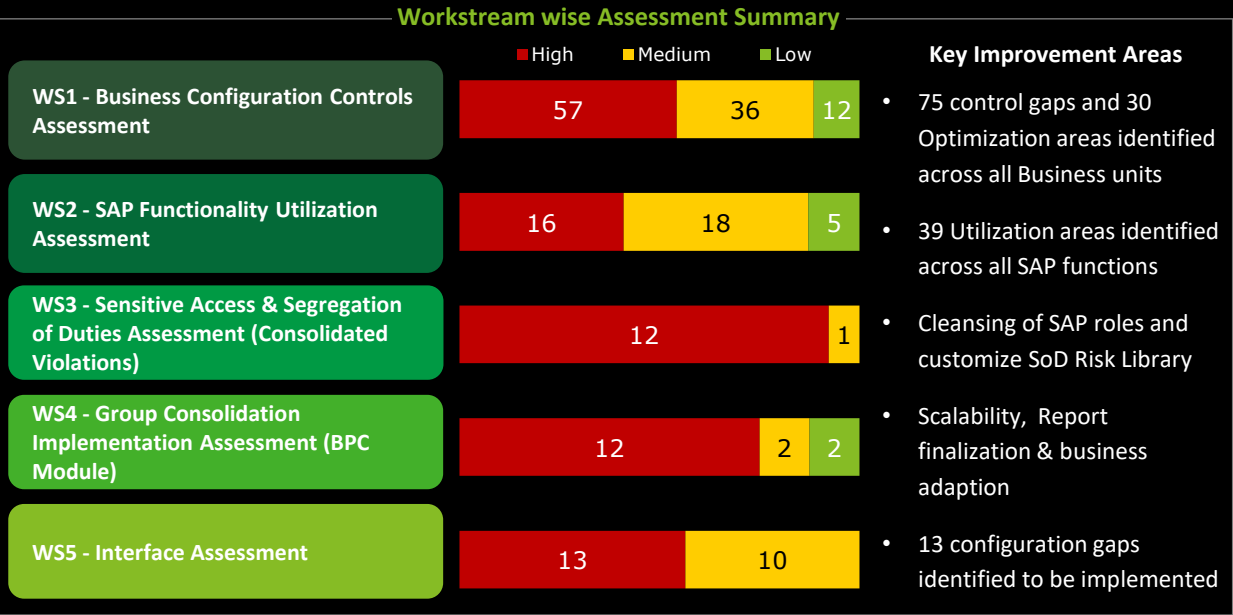
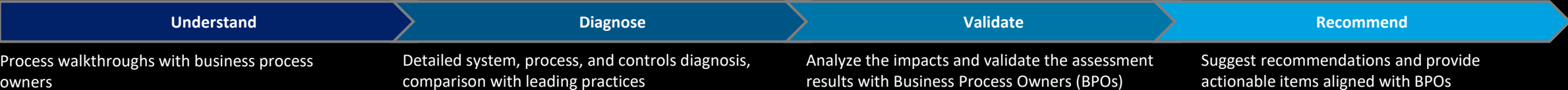
- As part of ARASCO's ATP – technology Enablement project and the BAC instructions to the IA Department to perform an SAP assessment, IA proposed a scope of work that was agreed by the CHRO, CFO, IT, and other business functions through the ATP-related workshops, and accordingly presented to the CEO.

Purpose and Objective of the Assessment

- Configuration Controls & Optimization:** Identify control and optimization gaps with impact and recommendation.
- Utilization:** To check the current utilization of SAP system and identify opportunities for increasing utilization.
- Segregation of Duties:** Identification of conflicting roles, violation of rules as per Standard rulebook.
- BPC (Group Consolidation):** Review BPC implementation and provide recommendation on solution / implementation gaps.
- Interface Assessment:** Identify risks and opportunities to improve interface effectiveness.

Role of Deloitte

- Deloitte serve clients distinctively, bringing innovative insights, solving complex challenges and unlocking sustainable growth.
- Deloitte tailored the approach leveraging unique methodology to provide our clients with unique solution and value addition.
- Deloitte developed a Project Plan in-line with ARASCO's expectations and our understanding of the environment.
- Deloitte carefully selected the project team from Deloitte side with right set of skills and seniority.



1 | Background and Introduction

SAP MODULES UTILIZED BY ARASCO SBUs / CUs

SBU	SAP ECC, SAP CRM, and SAP TM Modules utilized by ARASCO SBUs / CUs							
	FICO	CRM	HCM	MM / WM	PP	QM	SD	TM
Corporate	Yes	No	Yes	Yes	No	No	No	No
Feed	Yes	No	Yes	Yes	Yes	Yes	Yes	No
Logistics	Yes	No	Yes	Yes	No	No	Yes	Yes
OLAMSCO	Yes	No	Yes	Yes	No	No	Yes	No
Food	Yes	No	Yes	Yes	Yes	Yes	Yes	No
IDAC	Yes	Yes	Yes	Yes	No	Yes	Yes	No
AL EMAR	Yes	No	Yes	Yes	No	No	Yes	No
MEFSCO	Yes	No	Yes	Yes	Yes	Yes	Yes	No
Investment	Yes	No	Yes	Yes	No	No	No	No
AL WAFA	Yes	No	No	Yes	No	No	Yes	No

STAKEHOLDERS INTERVIEWED

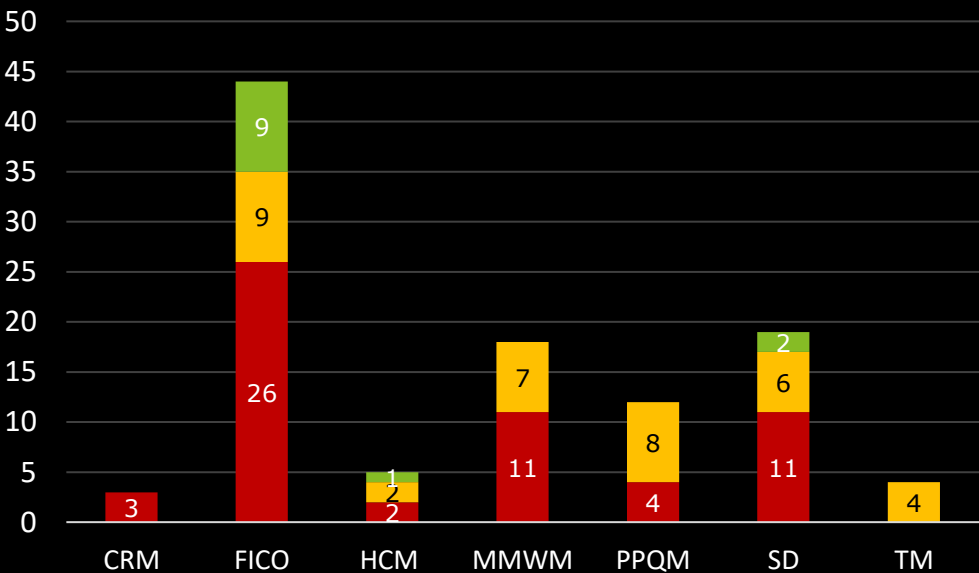
We conducted a series of meetings with key stakeholders from each ARASCO SBU / CU for the aforementioned SAP Modules. The details of the stakeholders met during the course of the assessment are provided in the Appendix – Key Stakeholders Met.

2 | Key Assessment Results

WS1 – CONFIGURABLE CONTROLS ASSESSMENT (1/2)

- **Observation Details** – Total 105 observations were aligned with business and IT for control and optimization opportunities, out of which 71% are control gaps and 29% are optimization opportunities.
- **Master Data Gaps** – 37% observations are related to master data gaps. As transactional posting depends on master data settings, it is important to resolve the control gaps and develop processes to create correct master data to avoid further transactional, compliance and reporting issues. E.g., Duplicate vendor and customers identified, missing sensitive fields on customer and vendor master (e.g., payment terms, tax and VAT numbers missing on customer masters, TDS getting deducted for vendors without with holding tax etc.)
- **Duplicate Invoice Postings** – Invoice processing without reference details can be a potential risk for duplicate invoice postings. It is observed that total 15 documents were posted through JV without any reference with amount of ~ 3635012.16 SAR (Car insurance, Advances, Normal Vendor etc.)
- **Document changes after posting** – Once a document is posted, there are only a few fields which can be changed as a standard. The editable fields are controlled by SAP to maintain the integrity of critical accounting data. It is observed that posted accounting documents are getting edited for sensitive fields e.g., Reference Invoice Number, Base line date, Payment terms etc., in accounts payable we observed 106 changes in 2020 and 6 changes in accounts receivable.
- **Credit Management** – Duplicate customers, missing risk categories in customer master, assignment of two credit control areas to single company code is impacting credit management and there is a risk of increase in bad debts if the credit check is not properly maintained.

WS1 – Business Configuration Controls Assessment



Key Actions to be considered by the Management:

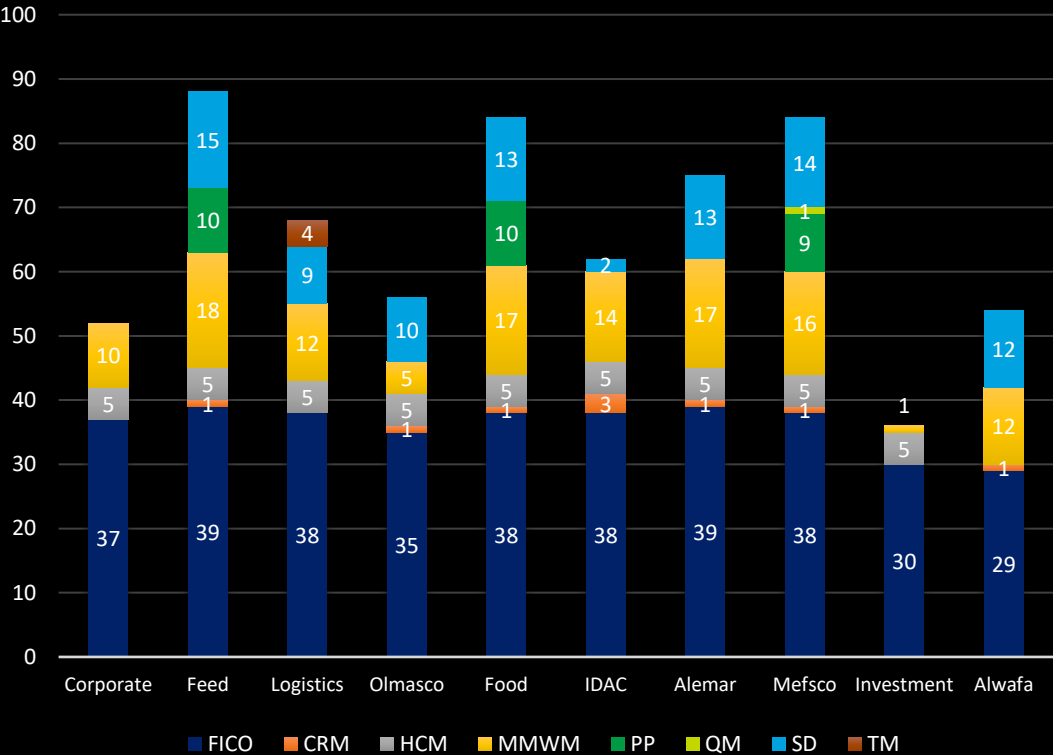
- ✓ Defining SOP for Master Data creation, maintenance and periodic review
- ✓ Explore possibility to implement SAP MDG (Master Data Governance) function to control master data creation and changes
- ✓ Resolve control gaps across master & transactional data for effective transactional postings and MIS accuracy

2 | Key Assessment Results

WS1 – CONFIGURABLE CONTROLS ASSESSMENT (2/2)

- **Material Valuation** – It helps in determining the material value based on price control in the master data and other settings. It is observed that ARASCO is not using consistent material valuation (master data and process) across company codes. MEFESCO is effectively using the actual costing but improvement opportunities are identified in other company codes. It has been observed that Food BU is manually updating the material cost for few materials which may lead to incorrect material valuation at company level.
- **Period end closing** – Period end closing is a tedious and time-consuming activity. In ARASCO, it is observed that it takes 8 to 9 days to complete the period end closing and open new period. Closing cockpit is SAP’s license tool which can significantly reduce the manual efforts for period end closing with better automated control.
- **Customer Returns** – It is observed that ARASCO is processing the returns without any reference documents and controls in SAP. The quality checks getting performed outside the system and it may lead to identify, document and address customer issues. Also, we observed few observations where return quantity is more than reference document’s quantity.
- **Bank Reconciliation** – ARASCO has ~256 bank accounts. It is observed that by implementing standard EBS (Electronic Banking System), business can automate the bank reconciliation process and it may result in significant reduction in manual efforts.
- **Backdated Billing** – Past dated billing on invoice document may lead to compliance issues. It is observed that, posting of past dated billing or future dated billing is possible in ARASCO with few occurrences.

SBU Observations per SAP Module



Key Actions to be considered by the Management:

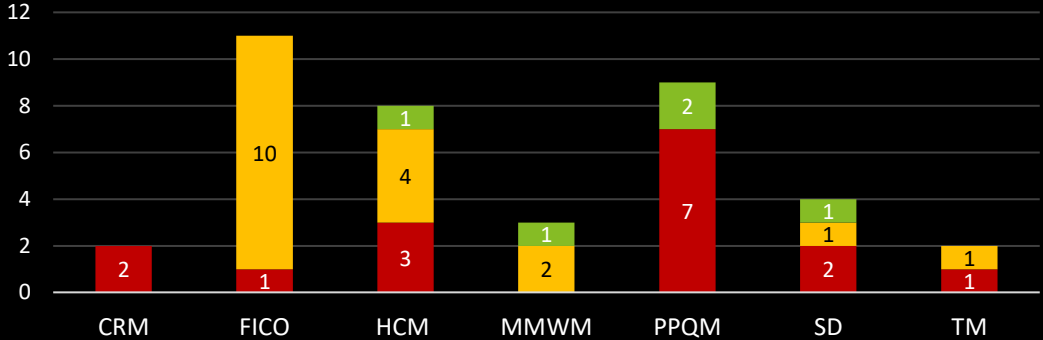
- ✓ Robust maker checker or approval process for transactions in system.
- ✓ Two-way integration with transportation management & SAP
- ✓ Integrate all quality management systems with SAP C

2 | Key Assessment Results

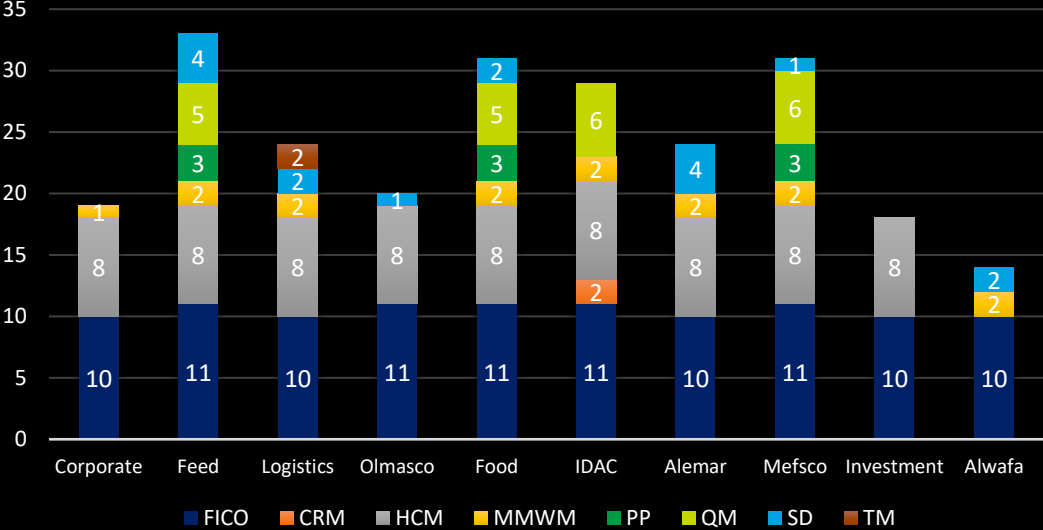
WS2 – FUNCTIONALITY UTILIZATION ASSESSMENT

- **Observation Details** – Total 39 observations aligned with business and IT for utilization opportunities.
- **Utilization Areas** – 12 Quick-Wins, 14 Tactical and 13 Strategic areas identified in the Functionality Utilization.
- **Material Requirement Planning** – MRP is critical process to control the inventory of the company and to ensure the availability of right material at right time. It is observed that ARASCO is using manual EXCEL based material planning. It is recommended to explore net requirement and consumption-based planning in SAP.
- **Sales & Operations Planning & Long-Term Planning** – Sales & Operations planning & long-term planning is a tool in standard SAP where business can create various simulation versions of inventory planning based on past sales and consumption data. After evaluation and consensus, business can release the plan for MRP.
- **Transportation Management** – We have observed that for the orders created in SAP ECC, the freight charges are calculated in the total pricing. However, the charge settlement between TM and Business unit is handled through Finance outside the system. It is not done through TM. Logistics team fetches the report from TM system and the same is shared with Finance at the month end, to clear the payment. Also, tendering freight, executing & monitoring freights are not utilized in system.
- **Quality Management** – It is observed that ARASCO is not utilizing SAP QM. It is recommended to integrate other QM systems to SAP and leverage SAP to adopt ISO & other QM standards. Explore the usage of QM notification for why analysis and OM control for invoice posting controls.

WS2 – SAP Functionality Utilization Assessment



SBU Observations per SAP Module



Key Actions to be considered by the Management:

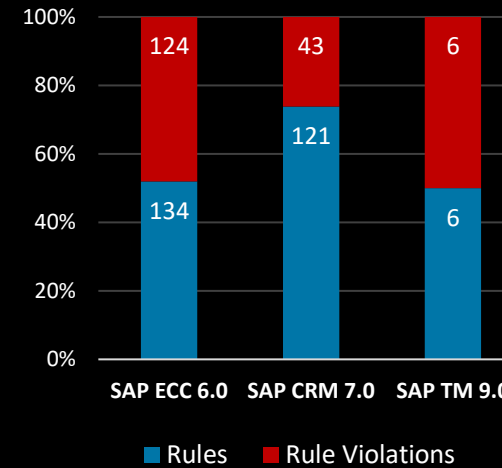
- ✓ Enhance utilization of standard functionality for regulatory requirements, better control, and efficiency
- ✓ Explore new modules while implementing SAP S/4 HANA

2 | Key Assessment Results

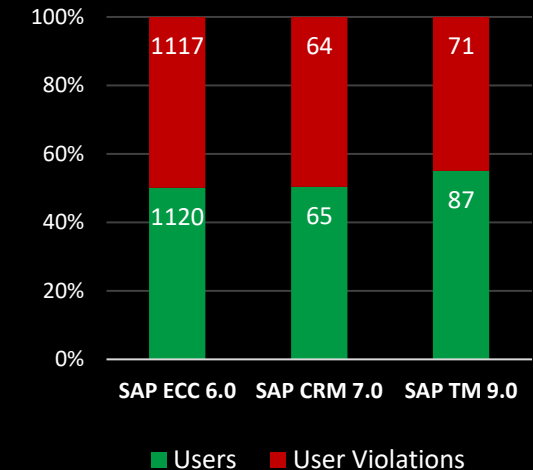
WS3 – SOD & SENSITIVE ACCESS ASSESSMENT

- **Absence of Segregation of Duties Matrix** – A Segregation of Duties (SoD) Matrix has not been defined and implemented to grant relevant, appropriate, and non-conflicting access to users across SAP Modules.
- **Excessive access to sensitive and conflicting SAP Administration functionalities** – Several users have access to critical and conflicting system transaction codes in SAP BASIS, CRM, and TM such as System Administration, Create & Maintain Roles / Profiles, Perform System Configurations, Maintain SUPER User Group, Maintain & Assign Security Policies, etc.
- **Excessive access to sensitive and conflicting functionalities in SAP ECC** – several users have SoD conflicts in the access granted such as:
 - 146 users have access to Process Vendor invoice & Enter/Modify Purchase Order
 - 116 users have access to Post Journal Entry & Process Vendor invoice
 - 57 users have access to Post Journal Entry & Maintain GL Master Data
 - 42 users have access to Process Payroll & Maintain HR Master Data
- **Excessive access to sensitive and conflicting functionalities in SAP CRM** – several users have SoD conflicts in the access granted such as:
 - 64 users have access to Maintain User Master Record
 - 7 users have access to Perform SAP Client Administration & Create and Maintain Roles / Profiles
- **Excessive access to sensitive and conflicting functionalities in SAP TM** – several users have SoD conflicts in the access granted such as:
 - 47 users have access to Maintain Price Master and Perform Charge Calculation
 - 35 users have access to Create Carrier Settlement and Perform Charge calculation
 - 34 users have access to Create Forward Settlement and Perform Month end activities

SoD & SA Rule Violations



SoD & SA User Violations



Key Actions to be considered by the Management:

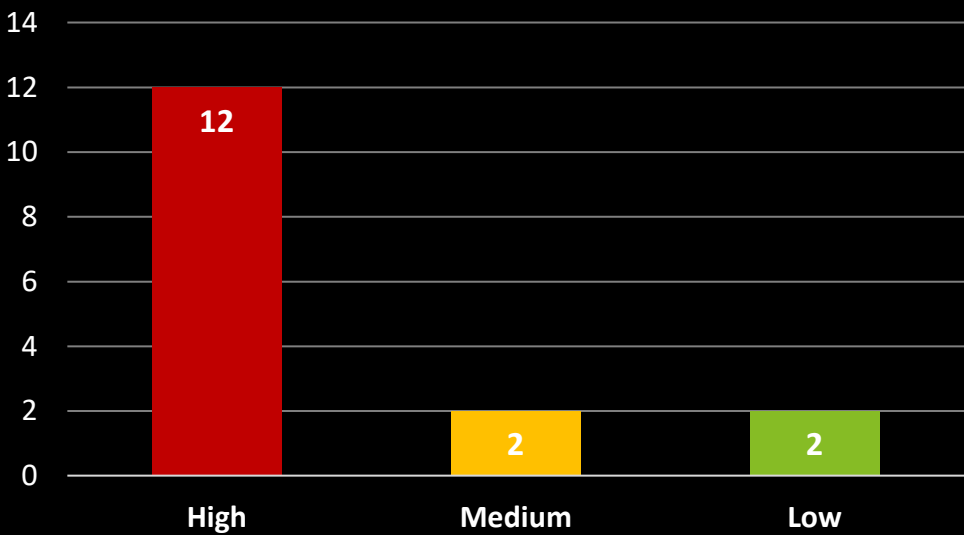
- ✓ Define SoD conflicts with business owners and create a SoD Matrix
- ✓ Define and establish user roles and profiles based on the SoD Matrix
- ✓ Cleanse existing access and authorizations granted to users – revoke sensitive access and mitigate SoD conflicts

2 | Key Assessment Results

WS4 – GROUP CONSOLIDATION ASSESSMENT - (BPC Module)

- **Key Observations** – Group Consolidation Implementation Review conducted for project management process review and solution review and we have identified 16 observations to make the solution effective considering scalability and adaptability of the system.
 - **Balance Carry Forward:** Manual journal entries data is not being carried forward to the next year as opening balances as mentioned in the design.
 - **Intercompany Elimination:** Configuration for intercompany eliminations was not done in Account dimension and business rules.
 - **Reporting:** KPIs, reports and dashboard are yet to be defined and build.
 - **Cash Flow:** Configuration for cash flow process was incomplete.
 - **Security:** Security design and configuration are not discussed in the Business Blueprint (BPP) and not configured in the system.
- **Project Implementation** – A robust Program Management aligned to SAP Implementation methodology is important. Multiple weaknesses were observed in the BPC project management:
 - System design is not aligned with Solution document (blueprint).
 - No audit trail / evidences / sign-offs maintained for testing & training.
 - Changes made to production server without testing in quality.
 - Project plan without actual activity tracking

WS4 – Group Consolidation Implementation Assessment (BPC Module)



Key Actions to be considered by the Management:

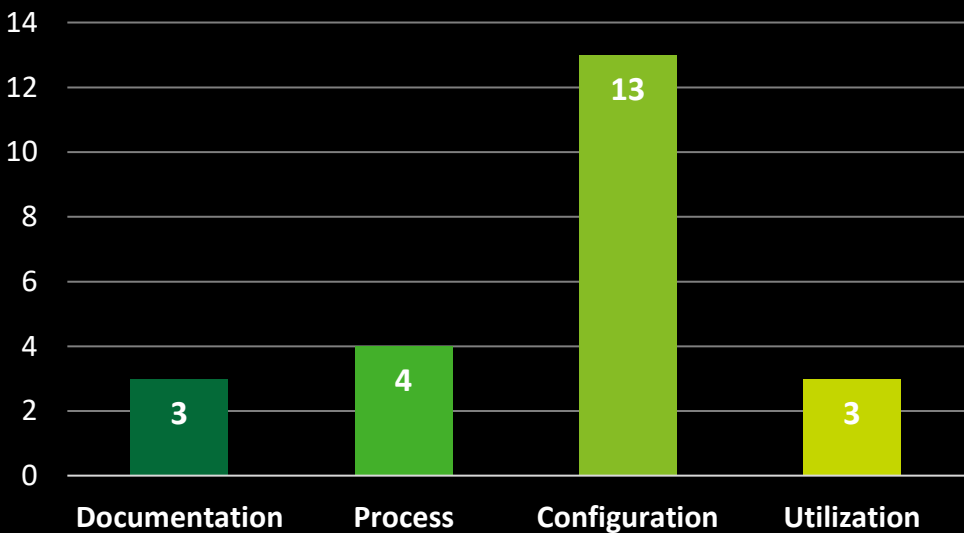
- ✓ As an immediate next step, business team shall consider resolving the identified defects Prior and/or while proceeding with the to-be solution. Thorough testing and training is required along with adequate documentation for future references.
- ✓ Close monitoring of project is required to ensure that all the observations (solution and PMO) are addressed before go-live and signed off by the business.

2 | Key Assessment Results

WS5 – INTERFACE ASSESSMENT

- **Absence of an SAP Landscape / Architecture** – SAP ECC integrations and interfaces, types of communications established, and data transfer details with SAP and non-SAP systems are not consolidated into a unified SAP Landscape / Architecture Diagram. Moreover, Interface Control Documents (ICDs) are either not documented or are outdated to reflect the current and accurate interface implementation, connectivity, and data exchange details.
- **SAP Solution Manager is not effectively utilized** – Despite the implementation of SAP Solution Manager (SolMan), it is not utilized to record and maintain interface documentation in a centralized repository.
- **Weak access controls over SAP data-in-transit** – Periodic User Access Reviews are not performed for the users having administrative and / or privileged access to change and run interface configurations, data exchange stored procedures, and staging tables as well as users from IT and vendor have access to modify the interface stored procedures, staging database and tables.
- **Absence of automated interface to transfer some SAP critical data** – Material Master, Material Availability, and Material Pricing data essential for Bill of Material (BOM) creation is manually transferred from SAP.
- **Use of high privileged generic and shared accounts** – All members of the IT BASIS Team through a shared user account have administrative access to SAP – SADADWare interface configurations and staging database. Moreover, data transferred to SADADWare is not encrypted.
- **Reliance on inefficient Manual Reconciliation Controls** – Users perform manual reconciliation checks as automated data exchange validation rules are not configured between certain SAP and the interfaced applications.

WS5 – Interface Assessment
(Observation Category)



Key Actions to be considered by the Management:

- ✓ Develop an Enterprise Application Architecture with high-level and low-level designs of interfaces and associated controls
- ✓ Utilize SAP SolMan for interface documentation management
- ✓ Review and restrict access to interfaces and data-in-transit
- ✓ Develop and utilize communication channels to exchange critical data
- ✓ Develop automated validation rules considering business requirements

3 | Suggested Roadmap – A Holistic View

Project (Overall Project Management) <ul style="list-style-type: none">• Project Prioritization• Resource Allocation• Overall Roadmap Governance, Execution Management, and Monitoring	Project # (approx. 45 – 60 Days) <ul style="list-style-type: none">• Fix Control gaps• Fix Utilization and Optimization Gaps	Project # (approx. 60 – 120 Days) <ul style="list-style-type: none">• Cleansing SAP roles• Prepare Authorization Strategy document• Customize SOD library
Project # (approx. 60 – 120 Days) <ul style="list-style-type: none">• QM Notification• MRP Utilization• S&OP & LTP• QM Integration• Capacity Planning• Expired Stock Management SOP	Project # (approx. 60 – 120 Days) <ul style="list-style-type: none">• PMO for Support & Implementation• Periodic SAP Training• IT team capacity optimization	Project # (approx. 60 – 120 Days) <ul style="list-style-type: none">• EBS – Electronics bank statement• Auto Payment Functionality• Promotion, Demotion and Succession planning in SAP• Budget control optimization
Project # (approx. 60 – 120 Days) <ul style="list-style-type: none">• Master Data Governance• Change management process for SAP changes	Project # (approx. 120 – 180 Days) <ul style="list-style-type: none">• Prepare S4 HANA Roadmap• Auto communication channel for Interfaces	Project # (approx. 120 – 180 Days) <ul style="list-style-type: none">• ATP for Sales• Credit Management• CRM extension across ARASCO• TM two-way integration



Suggested Roadmap

Note: Projects are proposed and suggested to the management.

Note: The timelines are indicative. Business needs to consider capacity, budget, priority and other projects in hand.

4 | The Way Forward



1

Work in groups / task forces, created of stakeholders from IT and business, to put down their management responses and remediation plans along with responsibilities and due dates.



2

Aggregate actions into projects and align / integrate the projects with existing initiatives and projects.



3

Assess the dependencies, impact and resources related to each project and assign priorities and required resources.



4

Follow ARASCO PMO Framework to govern the rollout of changes and ensure proper monitoring, as well as, to provide regular status updates to the executive committees.

Appendix

5 | Appendix: Key Stakeholders Met (1/10)

Each business process and module was discussed with the following relevant stakeholders across three phases: (1) initial understanding, (2) additional understanding and validation, and (3) alignment with assessment results.

Workstream	SBU / CU	Core SAP Process	SAP Module	Stakeholder Name	Stakeholder Designation
Workstream 1 & 2	FOOD	Material Management/ Procurement Process	MM/MM	Sultan Alahmary Adel S. Bayounes Mahmoud A. Mohamed Mohammed .. Minhajuddin Abdulmalik S. Al Muqhim Vikraman Vinod Turki M. Alangari Abdulaziz S Aljeraid	Director - Planning Director - Material Management & Cold St Chief Accountant Manager Procurement Manager Procurement Manager - Maintenance Manager - Shipping Manager - Operation
Workstream 1 & 2	FOOD	Production Planning	PP	Sultan Alahmary Saad A. Alarwan	Director – Planning Specialist – Procurement
Workstream 1 & 2	FOOD	Quality & Compliance	QM	Turki M. Alangari Fahad A. Almalki Khalid Mazhar	Manager - Shipping Supervisor - Secondary Shift Superintendent -Receiving, Hanging, Kill
Workstream 1 & 2	FOOD	Sales & Marketing	SD	Tariq A. Almegren Mohammed H. Kazim Fahad Hussain Meshal A. Ascehybani Mahmoud A. Mohamed Abdallahman M. Aklwaw Ahmed Abdul Moyeed Awais I. Hussain Mashael M. Al Harbi	Vice President - Sales & Marketing National Manager Sales - Operation Demand Planner Vice President - Foods Finance Chief Accountant Sr. Analyst - Budgeting & Reporting Controller - Sales Analyst #Financial Reporting Accountant - Accounts Receivable

5 | Appendix: Key Stakeholders Met (2/10)

Each business process and module was discussed with the following relevant stakeholders across three phases: (1) initial understanding, (2) additional understanding and validation, and (3) alignment with assessment results.

Workstream	SBU / CU	Core SAP Process	SAP Module	Stakeholder Name	Stakeholder Designation
Workstream 1 & 2	FOOD	Costing & Controlling	FICO	Meshal A. Ascehybani	Vice President – Finance
Workstream 1 & 2	FEED	Material Management / Procurement Process	MM/MM	Mohammad Anis. Alam Khalid AlHussaini	Vice President - Procurement Manager - Micro Ingredients Purchasing
Workstream 1 & 2	FEED	Production Planning / Manufacturing	PP	Asim S AlSarhani Abdullah M Alsumaih Prasanth Philip Abdulaziz S Samih Tabrez M Khan Mohsin Obaid Ahmed M Mohammad	Manager - Planning & Review Vice President Manufacturing Maintenance Engineer Shift Superintendent Analyst - Operation II Shift Superintendent Senior Auditor
Workstream 1 & 2	FEED	Quality & Compliance	QM	Harshed H. Farook Tarkey Mujeeb Rehman	Manager - Technical Services Executive - Laboratory Sr. Superintendent - Technical
Workstream 1 & 2	FEED	Sales & Marketing	SD	Abdullah F. Alanazi Elsadig H. Elomrabi, M. Wael Alkilani, Saud M. Alotaibi, Abdulaziz S. Samih, Abdulrahman A. Alhumeed, Faisal A. Alghonime	Vice President - Sales & Marketing Sr. Manager - Dairy & Beef Sr. Manager - Aqua Feed Sr. Manager - Livestock Sales & Mar Sr. Auditor Sr. Executive - Market Research Sr. Manager - Poultry Feed Sales

5 | Appendix: Key Stakeholders Met (3/10)

Each business process and module was discussed with the following relevant stakeholders across three phases: (1) initial understanding, (2) additional understanding and validation, and (3) alignment with assessment results.

Workstream	SBU / CU	Core SAP Process	SAP Module	Stakeholder Name	Stakeholder Designation
Workstream 1 & 2	FEED	Costing & Controlling	FICO	Awwad F. Aldasouqi	Vice President – Feed Finance
Workstream 1 & 2	LOGISTICS	Material Management / Procurement Process	MM	Khalil A. Alessa Wael M. Abdelmagid	Sr. Manager Procurement Manager - Poultry Logistics
Workstream 1 & 2	LOGISTICS	Transport Management	TM	Qassim A. Alabbad Mohsen .. Alamoudi Buranddin .. Sayed Kanyyan . Kumar Madassar A. Khaled Ajaikumarraj .. Sundararajan Rhian I. Oliveros Mohammed J. Pasha Omar A Alosaili Noor Ul Haq Siddavatam Er Ahmed	Vice President - Logistics Finance VP - Supply Chain Sr. Manager - Bulk Transportations (Dam) Manager # Road Trucks (Dammam) Assistant Manager - Bulk Transportation Sr. Superintendent - Operations Sr. Executive - MIS Analyst - Financial Reporting Sr. Specialist - IT Operations Sr. Superintendent - Operations Van Salesman
Workstream 1 & 2	AL EMAR	Sales & Marketing	SD	Fares F. Alferdaws Osama E. Abuelgasim Hani M. Ali Omar A. AlTowairgi	Vice President – Sales & Marketing Manager - Sales & Marketing (Agro) Product Manager Specialist - Sales
Workstream 1 & 2	AL EMAR	Procurement Process	MM/WM	Khaled A. Almuhanha	Vice President – Operations

5 | Appendix: Key Stakeholders Met (4/10)

Each business process and module was discussed with the following relevant stakeholders across three phases: (1) initial understanding, (2) additional understanding and validation, and (3) alignment with assessment results.

Workstream	SBU / CU	Core SAP Process	SAP Module	Stakeholder Name	Stakeholder Designation
Workstream 1 & 2	IDAC	Quality & Compliance	QM	Naif A. Alshalhoub Ehab Faqeerah	Vice President - Testing Vice President – Commercial Operations
Workstream 1 & 2	IDAC	Procurement Process	MM/WM	Ali F Alijabr	Specialist - Sourcing
Workstream 1 & 2	IDAC	Customer Relationship Management	CRM	Sheikhah F. AIDosari	Manager - Customer Services
Workstream 1 & 2	OLMASCO	Sales	SD	Anwar S. Alateeki Saud A. Alderbas Mohammed Jahangir	Vice President - Shipping VP - Ocean Line – Marine Services Co. Deputy Manager - Operations
Workstream 1 & 2	ALWAFA	Material Management / Procurement Process	MM/WM	Majed M. Alhawsawi	Vice President - Supply Chain
Workstream 1 & 2	ALWAFA	Sales & Marketing	SD	Mohammed K. Althukair Mohammed Badri	Sr. Manager - Raw Material Management Sr. Executive - Key Account Management

5 | Appendix: Key Stakeholders Met (5/10)

Each business process and module was discussed with the following relevant stakeholders across three phases: (1) initial understanding, (2) additional understanding and validation, and (3) alignment with assessment results.

Workstream	SBU / CU	Core SAP Process	SAP Module	Stakeholder Name	Stakeholder Designation
Workstream 1 & 2	MEFSCO	Production Planning	PP	Sulaiman A. Alahedb Tanveer A. Mohan Yasser M. Abourafeea Abdulkader A. Alanazi Rizwanur R. Yasin Ahmed I. Alkhuraysh Mohammad T. Pathan	Sales Manager Shift Engineer Operations – Wet Mill Manager - Planning & Reporting Supervisor - Drumming, Starch Packing Production Manager - Refinery Sr. process Engineer Sr. Manager Production
Workstream 1 & 2	MEFSCO	Quality & Compliance	QM	Tanveer A. Mohan Alfred P. Devadoss Nagaraj M. Palolo Walid A. Ali Mohammed M. AlAnazi Ibrahim S. Alnafisa Mahyeldin I. Abdelgadir	Shift Engineer Operations – Wet Mill Manager - Quality Control Sr. Specialist Instrument Laboratory Sr. Specialist Microbiology Sr. Quality Assurance Manager Sr. Executive Inspector - Quality Assurance Senior Specialist lab Chemist
Workstream 1 & 2	MEFSCO	Sales & Marketing	SD	Nasser A. Alsuwaidan Sulaiman A. Alahedb Saud A. Alderbass Yaseer M. Abourafeea Iqbal K	Vice President - Sales & Marketing Sales Manager VP- Ocean Line – Marine Services Co. Manager - Planning & Reporting Executive - Customer Service
Workstream 1 & 2	MEFSCO	Costing and Controlling	FICO	M.Kotb@MEFSCO.com	Vice President - MEFSCO Finance

5 | Appendix: Key Stakeholders Met (6/10)

Each business process and module was discussed with the following relevant stakeholders across three phases: (1) initial understanding, (2) additional understanding and validation, and (3) alignment with assessment results.

Workstream	SBU / CU	Core SAP Process	SAP Module	Stakeholder Name	Stakeholder Designation
Workstream 1 & 2	MEFSCO	Procurement Process	MM/WM	Abdulaziz A. Almohanna Yaseer M. Abourafeea Abdullah G. Alzouby Erwin M. Sagun Bandar Aljaberi	Sr. Manager - Bulk Supply & Procurement Manager - Planning & Reporting Senior Superintendent - Materials Manager Superintendent Store Classifier Category - Specialist
Workstream 1 & 2	Corporate – HR	HR & Payroll	HCM	Mohammad Z. Assaf Adel A. Alzahrany Fahad M. Alangari	Sr. Manager - Employee Services Manager Employee Services Sr. Manager - OD & Talent Management
Workstream 1 & 2	Corporate – Finance	General Ledger	FICO	Sohaib Ali Alaa A. Saeyeldin	Manager of Reporting Department Compliance Manager
Workstream 1 & 2	Corporate – Finance	Account Payable and Account Receivable	FICO	Saleh A. Aljandal Noor U. Mohammad Muhammad Mustafa Khan	Mgr. Financial Transactions & Asset Mgmt Chief Accountant Chief Accountant
Workstream 1 & 2	Corporate – Finance	Banking (including Petty Cash) & Asset Accounting	FICO	Saleh A. Aljandal Alanoud M. Almunyif	Mgr. Financial Transactions & Asset Mgmt Manager Financial Transaction
Workstream 1 & 2	Corporate – Finance	Cost Center Accounting and Product Costing (including ML)	FICO	Sohaib Ali Alaa A. Saeyeldin Amir Kamil	Manager of Reporting Department Compliance Manager Budgeting & Controlling Dept. Manager

5 | Appendix: Key Stakeholders Met (7/10)

Each business process and module was discussed with the following relevant stakeholders across three phases: (1) initial understanding, (2) additional understanding and validation, and (3) alignment with assessment results.

Workstream	SBU / CU	Core SAP Process	SAP Module	Stakeholder Name	Stakeholder Designation
Workstream 1 & 2	Corporate – Procurement	Procurement Process	MM/WM	Mohammad A Alrajhi	Sr. Manager - Procurement Relationship
Workstream 1 & 2	Corporate – IT	Material Management / Procurement Process	MM/WM	Syed J. Basha Maheshwaran Akshad Rangaraj Abdullah A. Alanazi Shaik Shajahan Omar F. Al-Dowila	Sr. Specialist - IT Applications Consultant Team Leader - IT Applications Sr. Specialist - IT Applications IT Applications Specialist II
Workstream 1 & 2	Corporate – IT	Finance and Controlling	FICO	Abdullah M. Alquraini Taha S. Sheikh Mohamed I. Elshabory	Sr. Manager - IT Application Services IT Quality Team Leader IT Applications Specialist I
Workstream 1 & 2	Corporate – IT	Human Capital Management	HCM	Mohammed R Pasha Abdullah A Alanazi Abdullah A. Alruwabiah	Team Leader - IT Applications Team Leader - IT Applications IT Applications Specialist II
Workstream 1 & 2	Corporate – IT	Transport Management	TM	Ifthekar A. Mohammed Abdullah A. Alanazi Mohammed M. Alajmi Abdullah A. Alruwabiah	Sr. Specialist - IT Applications Team Leader - IT Applications IT Applications Specialist I IT Applications Specialist II
Workstream 1 & 2	Corporate – IT	Sales and Distribution	SD	Ifthekar A. Mohammed Abdullah A. Alanazi Mohammed M. Alajmi	Sr. Specialist - IT Applications Team Leader - IT Applications IT Applications Specialist I

5 | Appendix: Key Stakeholders Met (8/10)

Each business process and module was discussed with the following relevant stakeholders across three phases: (1) initial understanding, (2) additional understanding and validation, and (3) alignment with assessment results.

Workstream	SBU / CU	Core SAP Process	SAP Module	Stakeholder Name	Stakeholder Designation
Workstream 1 & 2	Corporate – IT	Customer Relationship Management	CRM	Ifthekar A. Mohammed Abdullah A. Alanazi Mohammed M. Alajmi	Sr. Specialist - IT Applications Team Leader - IT Applications IT Applications Specialist I
Workstream 1 & 2	Corporate – IT	Production Planning & Quality Management	PP/QM	Abdullah A. Alanazi	Team Leader - IT Applications
Workstream 3	Corporate – IT	SAP Access Management Process	All	Muhannad A. Habashi	Team Leader - IT Basis
Workstream 3	Corporate – IT	Segregation of Duties & Sensitive Access	TM	Omar A. Alosaili	Senior Specialist - IT Basis
Workstream 3	Corporate – IT	Segregation of Duties & Sensitive Access	All	Taha S. Sheikh	IT Quality Team Leader
Workstream 4	Corporate – Finance	Business Planning & Consolidation	BPC	Sohaib A. Ali	Manager Financial Reporting
Workstream 4	Corporate – IT	Business Planning & Consolidation	BPC	Mubin Ahmed	Team Leader - IT Applications
Workstream 4	Corporate – IT	Business Planning & Consolidation	BPC	Shanmugan Veerichetty	IT Consultant

5 | Appendix: Key Stakeholders Met (9/10)

Each business process and module was discussed with the following relevant stakeholders across three phases: (1) initial understanding, (2) additional understanding and validation, and (3) alignment with assessment results.

Workstream	SBU / CU	SAP Interface	Stakeholder Name	Stakeholder Designation
Workstream 5	FOOD	SAP – Route Pro (Mirnah)	Mahmoud A. Mohamed Omar A. Aslam Mohammad Arif Ali	Chief Accountant Controller for Sales - Finance Senior Accountant – Accounts Receivable
Workstream 5	FEED	SAP – BRILL	Majed M. Alhawsawi Fouad D. AlShehri	Vice President - Supply Chain Manager - Outbound & Inbound
Workstream 5	Corporate – Finance	SAP – SADADWare	Saleh A. Aljandal	Mgr. Financial Transactions & Asset Mgmt
Workstream 5	AL EMAR	SAP – Qlik Sense	Khateeb Iqbal Mona AlHarbi	Financial Commercial Specialist Buyer
Workstream 5	FEED	SAP – WinCos	Muthar A. Mayana Khan	Maintenance Engineer - Manufacturing
Workstream 5	FEED	SAP – WinCos	Prasanth Philip	Maintenance Engineer
Workstream 5	Corporate - Finance	SAP – SADADWare	Saleh A. Aljandal Noor U. Mohammad Mohammed Mustafa Khan	Mgr. Financial Transactions & Asset Mgmt Chief Accountant - Financial Transactions Chief Accountant - Financial Transactions
Workstream 5	Corporate – IT	SAP ECC – SAP PI	Muhammad Abdul Rafe Syed Farhan Abdul Khader	Team Leader - IT Applications Sr. Specialist – IT Applications
Workstream 5	Corporate – IT	SAP – WinCos	Muhammad Abdul Rafe	Team Leader - IT Applications

5 | Appendix: Key Stakeholders Met (10/10)

Each business process and module was discussed with the following relevant stakeholders across three phases: (1) initial understanding, (2) additional understanding and validation, and (3) alignment with assessment results.

Workstream	SBU / CU	SAP Interface	Stakeholder Name	Stakeholder Designation
Workstream 5	Corporate – IT	SAP - Route Pro (Mirnah)	Muhammad Abdul Rafe	Team Leader - IT Applications
Workstream 5	Corporate – IT	SAP - BRILL	Muhammad Abdul Rafe	Team Leader - IT Applications
Workstream 5	Corporate – IT	SAP – Qlik Sense	Syed Habeeb Uddin Waleed A. Bin Sawad Muhammad R. Pasha	Sr. Specialist – IT Applications IT Applications Specialist I Team Leader - IT Applications
Workstream 5	Corporate – IT	Interface Access & Configuration Management	Muhannad A. Habashi	Team Leader - IT Basis



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