AURIFER

TAX AND FINANCE CONFERENCE

FEBRUARY 2026

COMPLIANCE BEYOND UAE CIT

CONFERENCE PROGRAM

10 FEBRUARY 2026 · DUBAI KNOWLEDGE PARK

AURIFER TAX & AUDIT
Abu Dhabi • Doha • Dubai • Riyadh

AURIFER
TAX AND FINANCE
CONFERENCE
FEBRUARY 2026

CONFERENCE PROGRAM

TIME	AUDITORIUM	CONFERENCE HALL 2	CONFERENCE HALL 3
8:30 AM - 9:30 AM	Coffee and Networking		
9:30 AM - 10:30 AM	**Opening Remarks, state of the economy, UAE and GCC tax updates** Thomas Vanhee Jeanne Walters, Senior Economist		
10:30 AM - 12:00 PM	Session #1 **Mandatory e-invoicing in the UAE: what your business must prepare now** Priyanka Naik Abdullah & Mosaj	Session #2 **Family Foundations and Holding structures** Nishi Agrawal Thomas Buecheler	Session #3 **M&A in the UAE: Structuring, Compliance, and Risk Mitigation** Nirav Rajput Megan Alderton
12:00 PM - 1:00 PM	Lunch		
1:00 PM - 2:30 PM	Session #4 **Transfer Pricing in the GCC – lessons from UAE and long term GCC strategy** Asib Ali Sohil Rana	Session #5 **IFRS 18 and beyond – a new way of presenting the profit & Loss** Yogesh Dadvani Saizen Trocio	Session #6 **KSA tax updates** Danah Al Sayyar Prashanth Chandrasekar
2:30 PM - 3:00 PM	Coffee		
3:00 PM - 4:30 PM	Session #7 **UAE tax Audits and Disputes** Toshin Bishnoi Ashima Jain	Session #8 **From CRS and FATCA to CARF: Frameworks, Audits, and What's Changing Next** Annica Taralddson	Session #9 **Latest on Pillar 2** Hend Rahwan Surabhi Kolhe
4:30 PM onwards	Networking		

SESSION #1

Mandatory e-invoicing in the UAE: What Businesses Need to Prepare For

Location: Auditorium

Speakers: Priyanka Naik, Abdullah Javaid (Global Product Manager - E-invoicing at SQ Group), Mohammad Mosaj Gohar (Vice President, Technology - Middle East at SQ Group)

Contents:

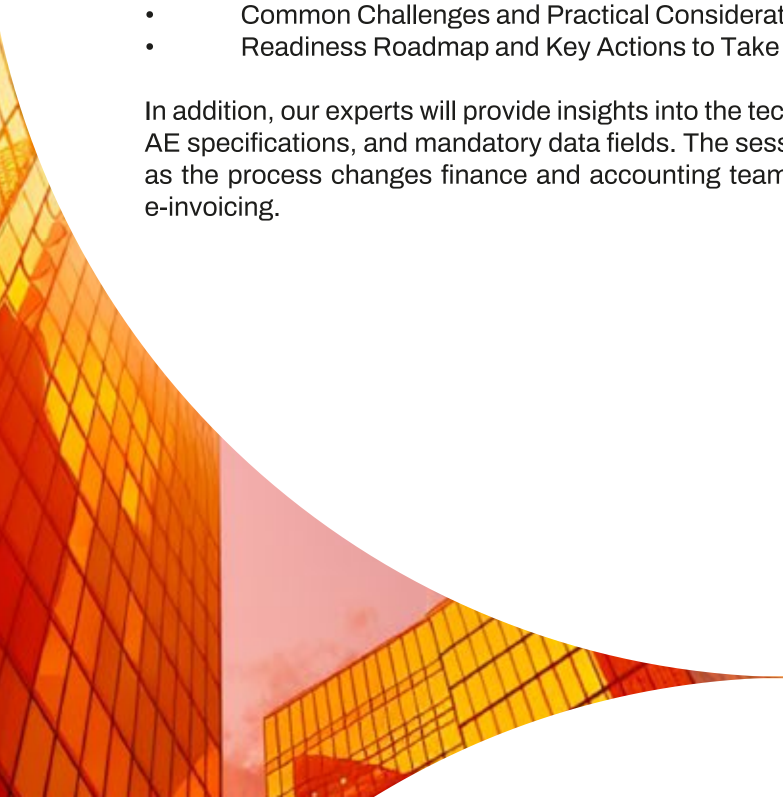
The UAE’s transition to mandatory e-invoicing marks a significant shift in the country’s tax and digital compliance landscape. The move towards structured e-invoicing forms part of a broader GCC digitisation momentum, with tax authorities increasingly adopting real-time and near real-time reporting models through continuous transaction controls (CTCs). As regulatory frameworks evolve and implementation timelines draw closer, businesses must prepare for new legislative requirements, technology frameworks, and operational challenges.

This session is designed for finance, tax, and IT teams, offering a focused overview of the UAE e-invoicing mandate, its legislative framework, implementation timeline, and the PEPPOL-based 5-corner model. It will also highlight key business impacts, common global challenges, and the actions organisations should take now to ensure compliance and readiness.

Key areas covered:

- E-Invoicing in the UAE: What It Really Means for Businesses
- Legislative Framework and Implementation Timeline
- PEPPOL, 5-Corner Model Explained
- Implementation Impact and Business Strategies
- Common Challenges and Practical Considerations
- Readiness Roadmap and Key Actions to Take Now

In addition, our experts will provide insights into the technical requirements, including PEPPOL connectivity, PINT AE specifications, and mandatory data fields. The session will also address system and data implications, as well as the process changes finance and accounting teams should anticipate as part of the transition to mandatory e-invoicing.



SESSION #2

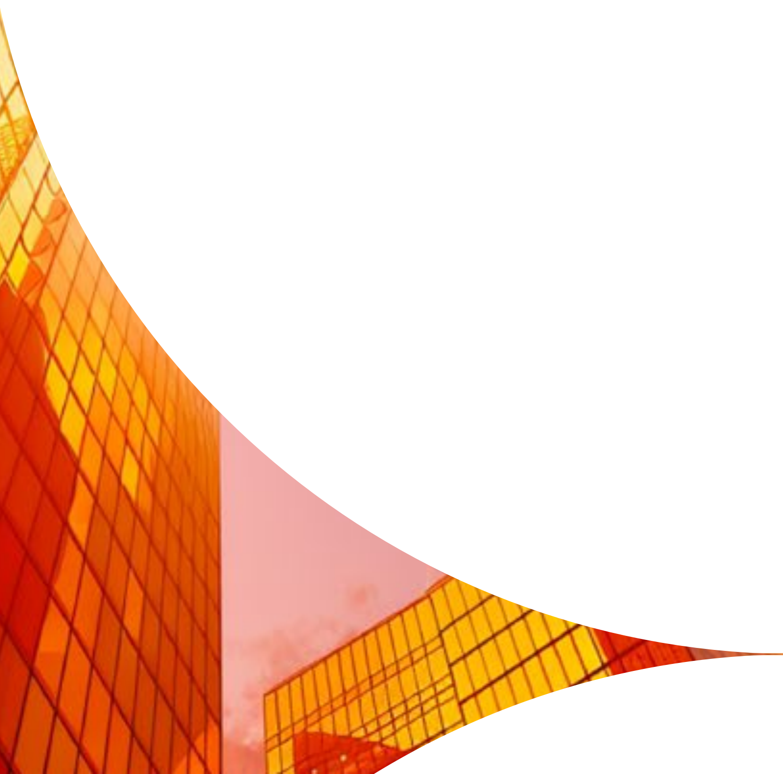
Family Foundations and Holding Structures

Location: Hall 2

Speakers: Nishi Agrawal, Thomas Buecheler

Contents:

- UAE as the jurisdiction of choice for (U)HNWI and its status in the international landscape
- Overview on Trusts and Foundations and their legal framework in the UAE, including ADGM and DIFC
- Domestic tax considerations for Family Foundations, Key stakeholders and multi-tier and holding structures
  - Family Foundations under UAE CIT Law and their tax benefits
  - The taxation of stakeholders with UAE Tax Residency
  - Typical downstream structures and asset-specific considerations for key asset classes
  - Considerations under OECD GloBE rules: Applicability and Exclusions
- International and cross-border aspects: Tax-efficient structures for foreign stakeholders and assets abroad
- Compliance aspects and reporting requirements: Risk areas and common pitfalls.



SESSION #3

M&A in the UAE: Structuring, Compliance, and Risk Mitigation

Location: Hall 3

Speakers: Nirav Rajput, Megan Alderton, Jack Hardman (Partner at Clifford Chance), James Jarvis (Associate Partner at Lumina Capital Advisers)

Contents: This session explores the tax dimensions of mergers, acquisitions, and restructurings involving UAE and GCC entities, with a strong focus on Corporate Tax, VAT, and international tax considerations; followed by a panel discussion with M&A lawyers and financial advisors to exchange key structuring decisions and trends in the UAE.

Key areas covered include:

- Tax-efficient acquisition and disposal structures under UAE Corporate Tax
- Share deals vs asset deals: tax, accounting, and commercial implications
- Treatment of goodwill, step-ups, and post-acquisition integration
- Utilisation and limitations of tax losses and group relief
- VAT implications in M&A transactions, including TOGC considerations
- Due diligence focus areas and common risk items identified in recent deals
- P2 aspects of M&A deals.
- Post-deal compliance, governance, and dispute risk mitigation
- Panel discussion on legal, financial and tax faculties to discuss the structuring decisions before and after a transaction

The session will incorporate practical deal examples and highlight emerging trends observed in the UAE market.

SESSION #4

Transfer Pricing in the GCC – lessons from UAE and long term GCC strategy

Location: Auditorium

Speakers: Asib Ali, Sohil Rana

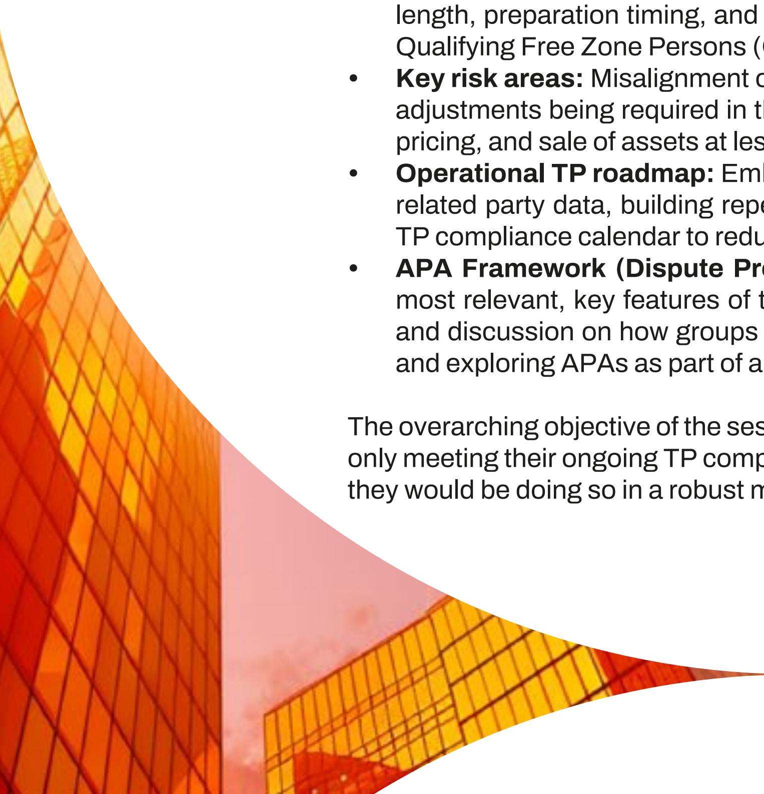
Contents:
This session initially reflects on the first UAE Corporate Tax returns that were filed in 2025, focusing on the transfer pricing (“TP”) considerations. The session then turns to the next steps in the longer-term TP compliance strategy. In particular, we discuss the choice between a file and defend approach and the use of Advance Pricing Agreements (APAs).

Last year had particular significance for both outbound and inbound groups, which needed to prepare UAE TP local files for the first time under the new TP rules. In conjunction with this groups also faced their first UAE TP disclosure forms. Where transfer pricing policies may have historically been relaxed from a UAE perspective, in order to now meet the arm's length standard, UAE groups might have been either implementing changes in TP policies through their financial statements or making transfer pricing adjustments through their corporate tax returns. Groups will have needed to correctly segment the appropriate P&Ls for each transaction, as a reference point for benchmarking purposes and any subsequent TP adjustments.

Using practical examples and case studies, the session will discuss specific technical and practical issues observed in the first filing cycle, including:

- **Preparing TP data:** Potential pitfalls in processing trial balance data, service charges, and cost allocations for UAE personnel, and challenges in developing segmented profit and loss for distinct transactions.
- **TP disclosure forms:** Assessing materiality, mapping raw transaction data into the appropriate schedule format, identifying connected persons and dealing with sensitivities in disclosing connected person payments, classifying related party transactions to appropriate categories, and disclosures of deviations from arm’s length/market price.
- **TP documentation and benchmarking:** Use of regional/global comparables, TP documentation, and analysis needed to support connected persons payments as arm’s length, preparation timing, and documentation format, including special considerations for Qualifying Free Zone Persons (QFZPs).
- **Key risk areas:** Misalignment of CT return TP figures with financial statements, upward TP adjustments being required in the CT return, implications for QFZPs with non-arm’s length pricing, and sale of assets at less than market value.
- **Operational TP roadmap:** Embedding robust day-to-day TP processes, including aligning related party data, building repeatable P&L segmentation routines, and setting an internal TP compliance calendar to reduce year-end pressure.
- **APA Framework (Dispute Prevention Tool):** When the UAE APA programme may be most relevant, key features of the Federal Tax Authority's APA Guide and fee framework, and discussion on how groups can decide between a strengthened file and defend model, and exploring APAs as part of an overall strategy.

The overarching objective of the session is to ensure that participants are on the right path to not only meeting their ongoing TP compliance obligations in the UAE and wider region, but also that they would be doing so in a robust manner and with confidence.



SESSION #5

IFRS 18 and beyond – a new way of presenting the profit & Loss

Location: Hall 2

Speakers: Yogesh Dadvani, Saizen Trocio

Contents:

This session provides a practical overview of significant developments in IFRS reporting, with a focus on IFRS 18 Presentation and Disclosure in Financial Statements, the latest annual IFRS updates applicable for annual periods beginning from 1 January 2026, and key considerations under IFRS 16 Leases.

The session will begin with IFRS 18, explaining the new structure for the statement of profit or loss, the introduction of defined subtotals, enhanced disclosure requirements, and how these changes impact performance reporting and communication with stakeholders. Practical examples will illustrate how entities may need to adjust their financial statement presentation and internal reporting processes.

The session will then cover recent and upcoming IFRS amendments effective for annual periods beginning from 1 January 2026, highlighting changes, and discussing common interpretation and implementation challenges.

Finally, the session will revisit IFRS 16, focusing on areas that continue to attract regulatory and audit attention, including lease term judgments, discount rates, modification accounting, and presentation and disclosure issues observed in practice.

The objective is to provide participants with a clear understanding of what is changing, what regulators and auditors are focusing on, and how to prepare for implementation and ongoing compliance.

SESSION #6

Latest KSA CIT and VAT Updates

Location: Hall 3

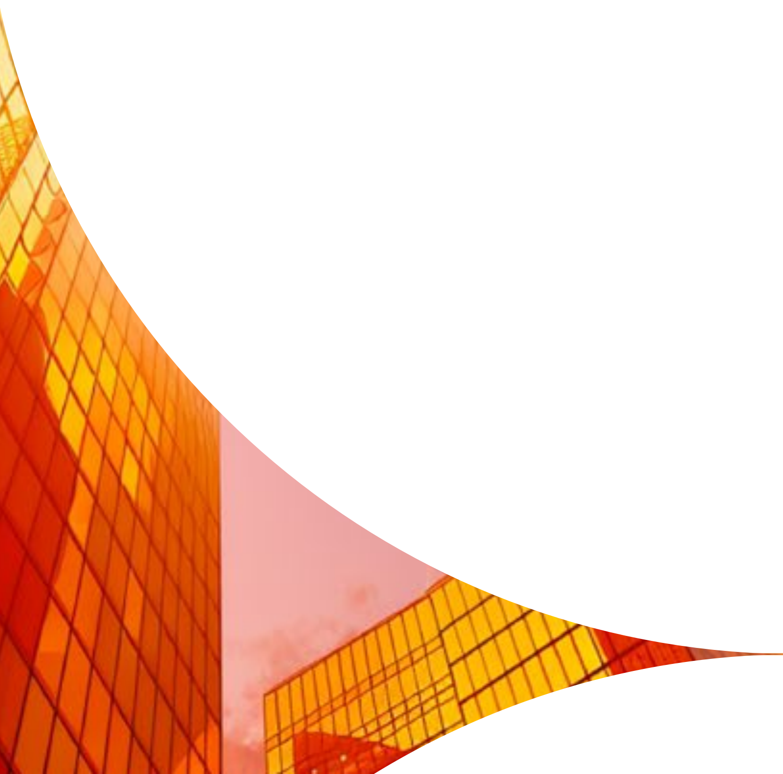
Speakers: Danah Al Sayyar, Prashanth Chandrasekar

Contents:
This session provides an update on recent developments in Saudi Arabian tax, focusing on Corporate Income Tax (CIT), Zakat, and VAT.

Key topics include:

- Recent amendments and ZATCA guidance on CIT/Zakat and VAT
- Developments impacting foreign-owned and mixed ownership structures
- ZATCA audit trends and common areas of challenge
- VAT compliance issues, including input VAT recovery and documentation
- Updates on incentives, RHQs, Special Economic Zones (SEZs), and relief measures such as the current amnesty
- Practical considerations for ongoing compliance and audit readiness

The session will be grounded in current enforcement practices and recent taxpayer experiences.



SESSION #7

UAE Tax Audits and Disputes

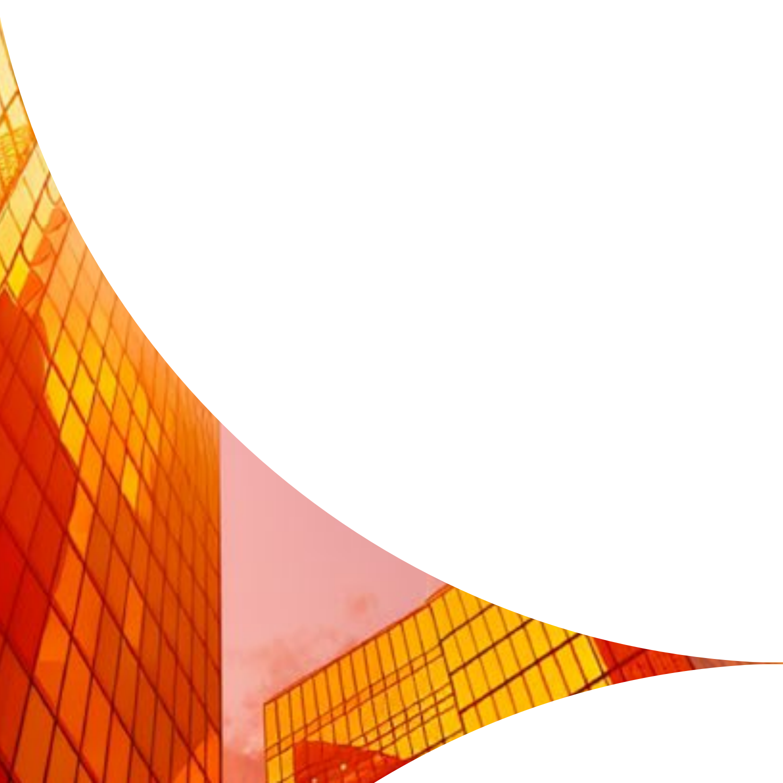
Location: Auditorium

Speakers: Toshin Bishnoi, Ashima Jain

Contents:
This session focuses on UAE Federal Tax Authority audit practices across Corporate Tax and VAT, and how taxpayers should prepare for and manage disputes.

Topics include:
- Current audit selection criteria and focus areas
- Managing information requests, site visits, and technical challenges
- Common audit findings under VAT and Corporate Tax
- Penalties, reconsiderations, and objection procedures
- Strategic considerations in dispute resolution and litigation
- Practical tips for audit readiness and governance

Real-life audit scenarios will be used to illustrate best practices and risk mitigation strategies.



SESSION #8

From CRS and FATCA to CARF: Frameworks, Audits, and What’s Changing Next

Location: Hall 2

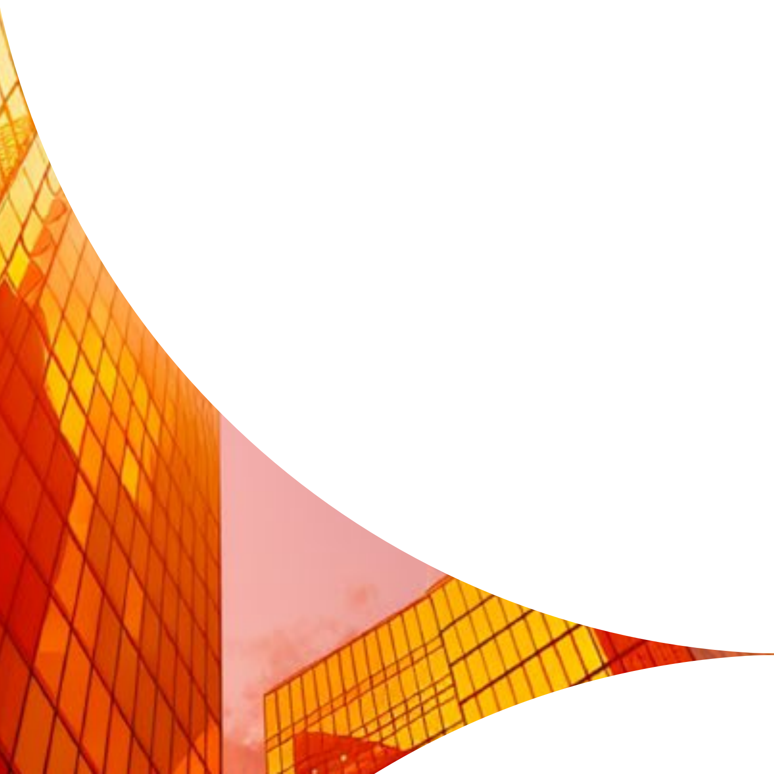
Speakers: Annica Taralddson

Contents:

This session provides a practical overview of international tax transparency frameworks, starting with the fundamentals of the Foreign Account Tax Compliance Act (“FATCA”) and the Common Reporting Standard (“CRS"). It will explain how these regimes operate in practice, including the purpose and scope of CRS/FATCA audits, what tax authorities typically review, and common audit findings and pitfalls observed in recent years.

Building on this foundation, the session will then cover recent OECD developments, including the amended CRS (“CRS 2.0”) and the introduction of the Crypto-Asset Reporting Framework (“CARF"). Participants will gain an understanding of how the amended CRS expands existing requirements and how CARF introduces a new, transaction-based reporting regime for crypto-asset activities. The session will also highlight key implementation timelines and practical considerations relevant to organisations operating in or from the UAE, particularly those with cross-border activities.

The objective is to give participants a clear picture of both current audit expectations under CRS/FATCA and what is changing under the OECD’s updated standards.



SESSION #9

Latest on Pillar 2

Location: Hall 3

Speakers: Hend Rahwan, Surabhi Kolhe

Contents:
This session provides a GCC-focused and practical overview of the OECD Pillar Two Global Minimum Tax regime, addressing how the rules are expected to apply across the region and what multinational groups with GCC operations need to consider now.

Key topics include:

- Global status of Pillar Two implementation and expected timelines relevant to GCC jurisdictions
- Scope assessment for multinational groups with operations in the UAE, KSA, Qatar, and other GCC countries
- Overview of the GloBE rules, effective tax rate calculations, and top-up tax mechanics in a multi-jurisdictional GCC structure
- Side-by-side regime considerations in the GCC, including:
  - Interaction between Qualified Domestic Minimum Top-up Taxes (QDMTTs), Income Inclusion Rules (IIR), and Undertaxed Payments Rules (UTPR)
  - Practical implications where Pillar Two rules are applied in parallel by parent, intermediate, and operating jurisdictions
  - Managing ordering rules and mitigating double taxation risk across GCC and non-GCC jurisdictions
- Safe harbours and administrative simplifications, with a regional lens:
  - Transitional CbCR Safe Harbour and its applicability to GCC operations
  - Permanent safe harbours and simplified calculations
  - Conditions, limitations, and expected documentation standards
- Interaction with existing GCC tax regimes (including Corporate Income Tax, Zakat, and economic substance-type frameworks)
- Data, systems, and governance challenges for groups operating across multiple GCC jurisdictions
- Key lessons emerging from early implementation and preparedness exercises involving GCC-based groups

The session is designed to help participants assess exposure, identify available simplifications, and design a robust yet proportionate Pillar Two compliance strategy for the GCC region.

AURIFER

TAX AND FINANCE CONFERENCE

FEBRUARY 2026

COMPLIANCE BEYOND UAE CIT

10 FEBRUARY 2026
DUBAI KNOWLEDGE PARK