



— Consultancy, Accountancy & Audit Services —



KAYANI CONSULTANCY, ACCOUNTANCY & AUDIT SERVICES CO

Resolution, Acceleration, and progression with Kayani

Company Profile 2026

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ABOUT US

Kayani Consultancy, Accountancy & Audit Services Company is a professional financial consultancy and auditing firm based in Afghanistan. Established in 2013, we operate under license number 52198 from the Directorate of Central Business Registry and Intellectual Property. We specialize in auditing, financial management, tax compliance, and business advisory services, helping businesses navigate complex financial landscapes with confidence and transparency.

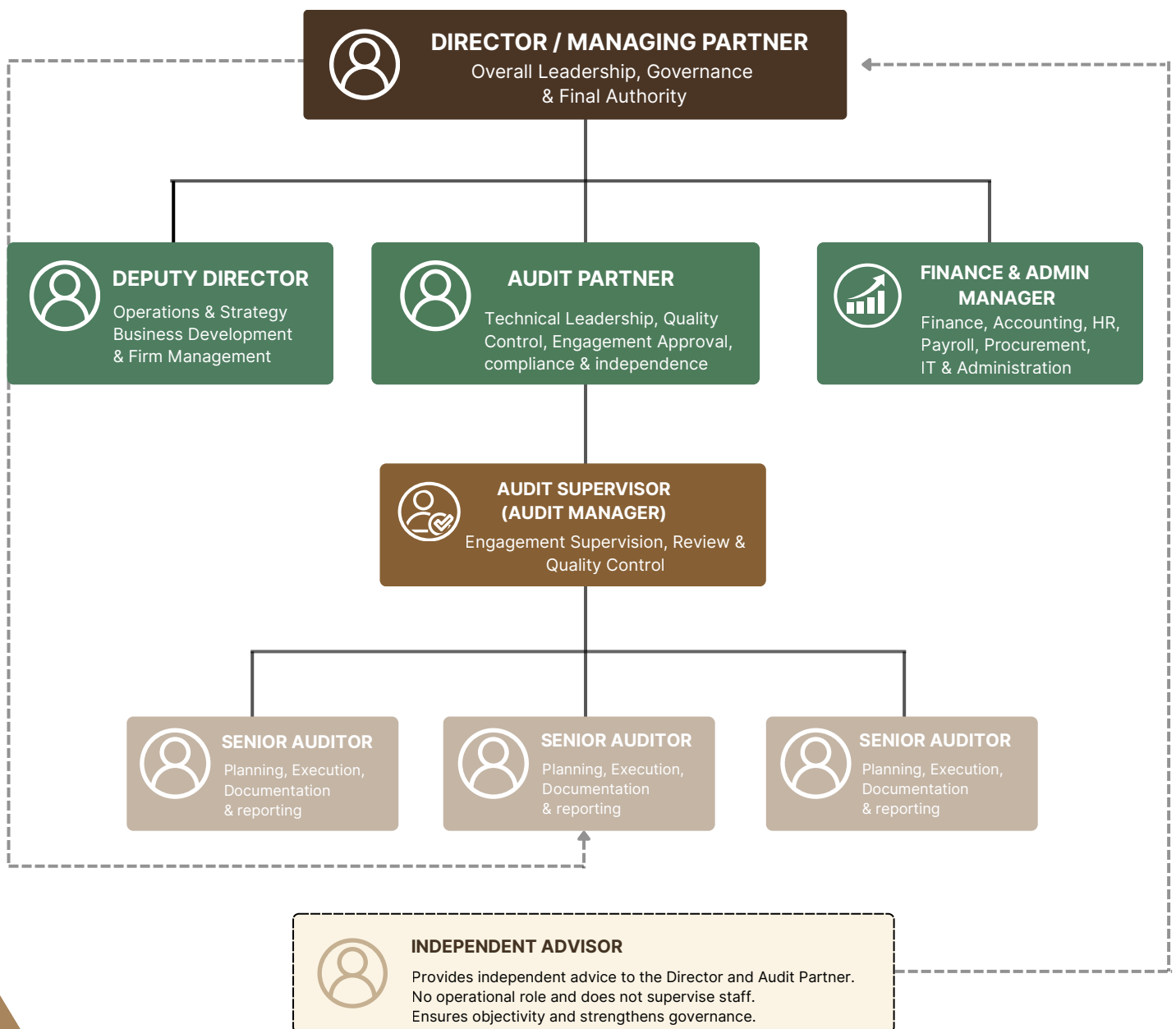
We serve small and medium-sized enterprises (SMEs), corporations, governmental and non-governmental organizations, contractors, and international businesses, providing tailored financial solutions aligned with Afghan regulations and international best practices. With a strong commitment to transparency and accuracy, we ensure full compliance with applicable financial and regulatory standards.

As part of our service structure, we operate the Kayani Tax Services Center, a fully licensed unit specializing in tax compliance, tax planning, and advisory services. This center supports businesses in navigating Afghanistan's tax system efficiently, ensuring timely and accurate filings while optimizing tax-related decisions.

In addition, we have established a strategic partnership with Certvalue, a consultancy specializing in ISO certification and international standards, enabling us to support organizations in enhancing compliance and operational efficiency.



Organizational Chart



Leadership Team

Obaidullah Kayani

Director & Managing Partner

Obaidullah Kayani is a financial consultant, auditor, tax specialist, and business advisor with over 15 years of experience in financial management, taxation, auditing, budgeting, and business consultancy across governmental and private sector organizations in Afghanistan.

He holds a Master's degree in Economic Development, an MBA, and a Bachelor's degree in Economics (Monetary & Finance). His expertise includes financial management, tax compliance, internal and external auditing, financial reporting, and business advisory services.

In addition to leading Kayani Consultancy, Accountancy & Audit Services Company and Kayani Tax Services Center, he also serves as a lecturer in economics and business-related subjects at several universities.

Muhammad Zubair Kayani

Deputy Director

Muhammad Zubair Kayani serves as Deputy Director of the firm, supporting overall management, coordination, and operational oversight. He assists in internal administration and organizational coordination, ensuring smooth workflow across departments and alignment with the firm's strategic and operational objectives. He holds a Bachelor's degree in Economics and contributes to the firm's activities through his academic understanding of economic and organizational principles.

Hashmatullah Saidy

Audit Partner

Hashmatullah Saidy is an audit and finance professional with extensive experience in external audit, internal audit, financial management, compliance, and donor-funded project auditing across Afghanistan. He has experience working with organizations including Aga Khan Foundation Afghanistan as an Internal Audit Officer, Youth Peer Afghanistan Organization (YPAO) as a Senior Finance Officer, and Samman & Co. Public Accountants & Business Advisors (BDO Jordan) as a Senior Auditor.

He has been involved in auditing and financial oversight of projects funded by international organizations including UNHCR, UNICEF, and UNDP. His expertise includes financial reporting, audit compliance, budgeting, internal controls, donor compliance, and risk assessment.

Mr. Saidy is an ACCA member and serves as an Audit Partner of the company, providing technical expertise and advisory support in audit and assurance services.

Ali Zubair Rahimi

Admin & Finance Manager

Ali Zubair Rahimi is a finance and accounting professional with experience in financial operations, accounting, reporting, and administrative finance functions across corporate, consultancy, and development organizations. He has practical expertise in transaction processing, financial reporting, budgeting, payroll management, and compliance with organizational policies and procedures.

He has served in finance roles including Finance Officer at Nutrition & Education International Organization (NEI), Finance Manager at Organization for Relief Development (ORD), and Finance Manager at Bahari Kabul Construction Company (BKPMC), where he was responsible for financial reporting, budgeting, recordkeeping, and financial coordination.

His technical skills include financial documentation, and data analysis. He has also completed professional training in accounting, leadership, computer sciences, and ACCA.

Sayed Ziaulhaq Quraishi

Audit Supervisor

Sayed Ziaulhaq Quraishi is an audit and finance professional with experience in internal audit, compliance, and risk assessment across trading and service-based organizations. He has practical exposure to audit planning, internal control evaluation, financial record review, and regulatory compliance monitoring.

He has worked as an Internal Audit Officer with AAA Company and as a Junior Internal Audit Officer with Neda General Trading Company, where he was involved in risk identification, audit documentation, transaction testing, and preparation of audit reports and findings.

He has completed several FIA and ACCA papers, including progress in advanced-level modules.

His technical skills include audit documentation, financial analysis, and compliance review, with strong communication abilities in Dari, Pashto, and English.

Mohammad Sharif Sadid

Senior Auditor

Mohammad Sharif Sadid is a highly experienced finance and taxation professional with over 20 years of experience in the Ministry of Finance and private sector organizations. His expertise includes taxation, financial compliance, revenue collection, audit management, and tax law enforcement.

He has held several senior positions within the Ministry of Finance, including General Manager of Audit and Manager of Law Enforcement, where he was involved in tax administration, audit supervision, compliance monitoring, and financial enforcement procedures. He has also served as a Tax Advisor for private sector organizations, providing advisory services on taxation and regulatory compliance.

He holds a Bachelor's degree in Economics from Kabul University and has completed various professional trainings in taxation, public financial management, anti-money laundering, leadership, and financial compliance.

Hajigul Siddiqui

Senior Auditor

Hajigul Siddiqui is a finance and accounting professional with a Bachelor's degree in Business Administration (BBA) from Nangarhar University. He has completed multiple ACCA foundation and skills-level papers, with a strong academic focus in accounting, taxation, and auditing.

He has experience in financial management and accounting functions, including serving as Finance Manager at Amir Ali Sher Navoyi University, where he was responsible for budgeting, financial reporting, documentation, and financial coordination.

His expertise covers financial reporting, bookkeeping, audit support, and compliance-related financial operations, with practical experience using accounting systems.

Sadeqa Karimi

Senior Auditor

Sadeqa Karimi is an ACCA part-qualified finance professional with a strong background in accounting, auditing, taxation, and financial analysis. She has practical exposure to IFRS-based reporting, compliance, and business management, supported by both academic studies and professional training in finance and related fields.

She has experience as an Intern at the Ministry of Commerce and Industry (Human Resource Directorate), where she was involved in administrative and capacity-building processes. She has entrepreneurial experience in business operations, documentation, and client coordination, with exposure to organizational management and international trade.

Her expertise includes financial reporting, audit support, and taxation, with practical experience in accounting systems. She also brings additional technical knowledge in programming and database systems, and is multilingual in English, Dari, Pashto, Urdu, and German.

Nematullah Habibi

Independent Advisor

Nematullah Habibi is an audit and finance professional with over 7 years of experience in internal audit, external audit, compliance, and financial analysis across banking, hospitality, humanitarian organizations, and asset management. He currently serves as an Internal Auditor with a nonprofit organization in the United States.

He holds an MBA in Finance and professional certifications including Certified Fraud Examiner (CFE) and Certified Internal Controls Auditor (CICA).

In addition to his full-time employment, he serves as an independent advisor and consultant to the company in a non-compensated capacity.

Mission & Vision

MISSION

To provide accurate, efficient, and high-quality financial consultancy, auditing, and business advisory services, enabling businesses to achieve financial stability, regulatory compliance, operational efficiency, and sustainable growth.

VISION

To become Afghanistan's leading financial consultancy and audit firm, recognized for professionalism, integrity, accuracy, transparency, and client satisfaction. Also innovation to excellence in financial and business advisory services.

CORE VALUES

Integrity – Upholding honesty, ethics, and transparency in all financial dealings.

Accuracy – Delivering precise, reliable, and timely financial statements, financial reports, and audits.

Client-Centric Approach – Providing customized financial solutions to meet business-specific needs.

Compliance – Ensuring strict adherence to Afghanistan's financial regulations, tax laws, and international standards.

Efficiency – Delivering high-quality services with minimal turnaround time.

Confidentiality – Maintaining strict data security and privacy.



Services Offered

Financial & Accounting Services

- Preparation of monthly, quarterly, and annual financial statements.
- Bookkeeping and general ledger management.
- Payroll management and salary tax calculations.
- Financial risk analysis and mitigation strategies.
- Preparation of profit and loss statements, balance sheets, and cash flow statements.
- Bank reconciliation and financial data processing.
- Business plan development for financial structuring and growth.

Audit & Compliance Services:

- Internal and external auditing for businesses and organizations.
- Preparation of comprehensive audited financial reports.
- Compliance auditing to ensure adherence to Afghan tax and financial regulations.
- Verification and analysis of financial transactions and supporting documentation.
- Assistance during government audits and financial inspections.

Financial Training & Advisory Services:

- Customized training programs for finance professionals, entrepreneurs, and businesses.
- Workshops on tax compliance, bookkeeping, auditing, and financial reporting.
- Training on Afghan financial laws, taxation policies, and accounting best practices.
- Business advisory for investment planning, cost management, and financial growth.
- Support in organizing and structuring company financial documentation.



Taxation Services (Kayani Tax Services Center)

- Tax assessment, tax return filing, and preparation of financial declarations.
- Corporate tax compliance and advisory services.
- Processing of tax exemptions and allowable deductions.
- Assessment and filing of salary tax, rental tax, contractor tax, and profit tax.
- Assistance in obtaining tax clearance certificates.
- Representation of clients before the Afghanistan Revenue Department (ARD) and other relevant authorities.

Business Registration & Legal Compliance

- Business registration with relevant governmental regulatory bodies.
- Obtaining and renewing work permits.
- Legal structuring, including mergers, acquisitions, and corporate restructuring.
- Handling capital changes and investment approvals.
- Company closure, liquidation, and reorganization in compliance with regulations.
- Preparation and submission of documentation to the Ministry of Finance and other authorities.

ISO Certification & Compliance

Through our strategic partnership with Certvalue, we provide consultancy and support services for international ISO and compliance certifications, including:

- ISO 9001 – Quality Management
- ISO 14001 – Environmental Management
- ISO 45001 – Occupational Health & Safety
- ISO 27001 – Information Security Management
- ISO 50001 – Energy Management
- ISO 22000 – Food Safety Management
- ISO 37001 – Anti-Bribery Management
- CE Marking, GMP, HACCP, GDPR, and related compliance frameworks

Our partnership with Certvalue enables us to support organizations in achieving internationally recognized standards and improving operational compliance and efficiency.

Audit Working Methodology

Kayani Consultancy, Accountancy & Audit Services Company follows a structured and risk-based audit methodology designed in accordance with International Standards on Auditing (ISA), Afghan regulatory requirements, and professional best practices.

Our audit process is conducted systematically to ensure transparency, accuracy, compliance, and reliability throughout each engagement.

1. Engagement Acceptance, Contract Signing & Initial Verification

The audit process begins with an initial consultation to understand the client's business activities, operational structure, financial reporting system, and engagement requirements. After agreement on the scope of work, an official audit contract and engagement letter are signed.

2. Audit Checklist, Inquiries & Initial Verification Procedures

Following engagement acceptance, the audit team prepares audit checklists, requests preliminary documentation, and initiates necessary inquiries and confirmation procedures. Official requests, verification letters, and supporting information may be obtained from relevant departments, banks, suppliers, customers, governmental authorities, and other related institutions when required.

The audit team also conducts initial meetings and site visits to obtain a better understanding of the client's operations, available records, supporting documents, and internal control environment before detailed audit procedures begin.

3. Data Collection & Documentation Review

The audit team collects and reviews financial records, supporting documents, accounting books, contracts, invoices, bank statements, payroll records, tax filings, and other relevant documentation required for the engagement.

All collected information is reviewed for completeness, accuracy, consistency, and compliance with applicable financial and regulatory requirements.

4. Sampling & Verification Procedures

The firm applies professional audit sampling methodologies, including random sampling and risk-based sampling techniques, to evaluate selected transactions, balances, and operational activities.

Verification procedures are conducted through examination of supporting evidence, reconciliations, external confirmations, and cross-checking of financial records with relevant documents and third-party information where necessary.

5. Audit Findings & Internal Review

Based on the audit procedures performed, the audit team prepares observations, findings, and recommendations related to financial reporting, internal controls, compliance issues, and operational risks.

All significant findings are internally reviewed to ensure accuracy, objectivity, and compliance with applicable auditing standards before final reporting.

6. Final Audit Report & Recommendations

Upon completion of all audit procedures and quality reviews, the firm issues the final audit report together with professional recommendations aimed at improving financial controls, operational efficiency, compliance, and overall organizational performance.

Professional Competence & Audit Team

Our audit team consists of qualified professionals with backgrounds in accounting, auditing, taxation, and financial management. Team members possess academic and professional training aligned with international auditing practices and standards.

The firm also maintains professional affiliation and membership with CPA Afghanistan, further strengthening our commitment to professional competence, ethics, and audit quality.

In addition, members of our audit and finance team possess educational and professional backgrounds related to ACCA and international financial reporting and auditing standards.

Advantages of ISO certification in Afghanistan

- ISO certification is widely recognized as a key factor in strengthening an organization's reputation and brand credibility. By implementing ISO standards, companies demonstrate their commitment to quality, consistency, and internationally accepted best practices, which enhances client trust and confidence in their services and products.
- ISO standards also support continuous improvement within organizations by identifying inefficiencies, risks, and weaknesses in operational processes. This allows businesses to implement corrective actions and improve overall performance, safety, and productivity.
- The primary objective of ISO standards is to enhance customer satisfaction. Organizations that comply with ISO requirements are perceived as more reliable and trustworthy, as they demonstrate adherence to internationally recognized quality and management systems.



Competitive Advantage

- Expert Financial Team: Certified and experienced financial professionals.
- Tailored Solutions: Customized financial services for diverse business needs.
- Regulatory Expertise: In-depth knowledge of Afghan financial and tax regulations.
- Accuracy & Reliability: Ensuring precise and compliant financial reporting.
- Confidentiality & Data Security: Strict protection of client information and financial records.
- Client-Focused Approach: Dedicated support and advisory services.
- ISO Certification Support Services: Access to internationally recognized compliance frameworks through strategic partnerships.

Industries We Serve

- Small and medium-sized enterprises (SMEs).
- National and international corporations.
- Governmental and non-governmental organizations (NGOs).
- Trading companies and contractors.
- Importers, exporters, and manufacturers.
- Financial institutions and investment firms.

Corporate Social Responsibility (CSR)

Kayani Consultancy, Accountancy & Audit Services Company is committed to ethical business practices, financial education, and community development. We actively support initiatives that promote economic growth, transparency, and compliance awareness in Afghanistan.

We participate in financial literacy programs, capacity-building initiatives, and training workshops aimed at improving financial management and strengthening understanding of tax and regulatory compliance among businesses.

Steps of Work for Each Service Category

Financial & Accounting Services

Step 1: Initial Consultation & Agreement

- Understand client needs, financial structure, and reporting requirements.
- Define scope of services and finalize engagement agreement.

Step 2: Financial Data Collection & Organization

- Collect financial records, invoices, bank statements, and payroll data.
- Classify transactions and input data into accounting systems.

Step 3: Processing & Bookkeeping

- Maintain general ledger, accounts payable, and accounts receivable records.
- Prepare profit & loss statements, balance sheets, and cash flow reports.

Step 4: Bank Reconciliation & Financial Reporting

- Reconcile bank statements with financial records.
- Prepare monthly, quarterly, and annual financial statements.

Step 5: Client Review & Compliance Check

- Review financial reports with the client.
- Ensure compliance with applicable financial regulations.
- Provide recommendations for financial efficiency and cost optimization.

Audit & Compliance Services

- Step 1: Audit Planning & Scope Definition
- Define audit objectives and applicable regulatory requirements.
- Identify risk areas and establish audit timeline.

Step 2: Data Collection & Examination

- Review financial statements, tax records, and compliance documentation.
- Conduct interviews with key personnel and collect supporting evidence.

Step 3: Risk Assessment & Internal Control Evaluation

- Identify discrepancies, risks, and compliance gaps.
- Evaluate internal control systems and recommend improvements.

Step 4: Audit Execution & Findings Development

- Perform detailed testing and verification of transactions.
- Prepare preliminary audit findings for management review.

Step 5: Final Audit Report & Recommendations

- Deliver comprehensive audit report with findings and recommendations.
- Support implementation of corrective actions and process improvements.

Taxation Services Kayani Tax Services Center

Step 1: Tax Consultation & Business Assessment

- Evaluate client tax obligations based on business activities.
- Identify applicable deductions, exemptions, and compliance requirements.

Step 2: Tax Document Collection & Processing

- Collect required documents, including financial statements, payroll records, and tax invoices.
- Calculate applicable tax liabilities, including corporate tax, salary tax, rental tax, and related taxes.

Step 3: Tax Return Preparation & Filing

- Prepare tax declarations and verify accuracy of financial information.
- Submit tax returns to the Afghanistan Revenue Department (ARD).

Step 4: Tax Compliance Review & Government Liaison

- Ensure compliance with Afghan tax laws and resolve discrepancies.
- Represent clients during tax audits, inspections, and tax clearance procedures.

Step 5: Post-Filing Advisory & Tax Optimization

- Provide guidance on tax planning and cost optimization strategies.
- Update clients on regulatory developments and available tax incentives.

Business Registration & Legal Compliance

Step 1: Business Structure Consultation

- Advise on appropriate legal structures, including LLCs, partnerships, and sole proprietorships.
- Identify required licenses and permits based on business activities.

Step 2: Documentation Preparation & Submission

- Prepare registration documentation, including incorporation documents and tax identification records.
- Submit applications to relevant authorities, including ACBR and the Ministry of Finance.

Step 3: Licensing & Compliance Processing

- Obtain work permits, trade licenses, and regulatory approvals.
- Assist with corporate restructuring, capital changes, and merger procedures.

Step 4: Government Liaison & Approval Follow-Up

- Monitor application progress and ensure timely approvals.
- Respond to legal inquiries and additional documentation requests.

Step 5: Compliance Monitoring & Ongoing Support

- Ensure continued compliance with Afghan corporate regulations.
- Support renewal of licenses and permits as required.

Financial Training & Advisory Services

Step 1: Needs Assessment & Training

- Design Identify business challenges and required financial knowledge.
- Develop customized training programs for employees and executives.

Step 2: Training & Workshop Implementation

- Conduct sessions on tax compliance, financial reporting, bookkeeping, and auditing.
- Provide hands-on training with real case studies and practical exercises.

Step 3: Advisory & Business Growth Strategies

- Analyze client financial performance and provide improvement plans.
- Offer investment planning, cost management, and risk mitigation advice.

Step 4: Compliance & Regulatory Updates

- Educate businesses on Afghanistan's financial laws and tax policies.
- Provide ongoing support for adapting to regulatory changes.

Step 5: Post-Training Evaluation & Follow-Up

- Assess participants' knowledge improvement.
- Offer continued advisory services for business sustainability.

ISO Certification & Compliance

Step 1: Certification Needs Assessment

- Identify required ISO certifications or product compliance standards.
- Conduct a gap analysis to assess current compliance levels.

Step 2: Documentation & Process Alignment

- Prepare required policies, manuals, and procedural documentation.
- Align company processes with ISO standards.

Step 3: Pre-Certification Audit & Compliance Check

- Conduct an internal audit to ensure compliance with ISO guidelines.
- Identify non-conformities and implement corrective actions.

Step 4: External Certification Audit & Final Approval

- Facilitate the official ISO audit by Certvalue.
- Address any remaining compliance issues for certification approval.

Step 5: Continuous Compliance & Renewal Support

- Provide ongoing guidance for maintaining ISO certification.
- Assist in recertification and adapting to new standards.



Governance, Quality & Compliance Framework

Kayani Consultancy, Accountancy & Audit Services Company operates under a structured governance and quality management framework designed to ensure professionalism, regulatory compliance, operational integrity, and continuous improvement across all service lines.

Our internal policies and procedures are aligned with applicable Afghan laws, international professional standards, and industry best practices, including International Standards on Auditing (ISA), International Financial Reporting Standards (IFRS), International Standards on Quality Management (ISQM 1), and the IFAC Code of Ethics.

The firm maintains comprehensive internal policies covering the following areas:

- Quality Management & Internal Quality Control.
- Ethics, Independence & Professional Conduct.
- Engagement Acceptance & Risk Assessment Procedures.
- Human Resources, Training & Continuing Professional Development (CPD).
- Confidentiality, Data Protection & Cybersecurity.
- Documentation & Working Paper Standards.
- Engagement Quality Review (EQR) Procedures.
- Monitoring, Remediation & Continuous Improvement.
- Anti-Bribery, Anti-Corruption & Whistleblowing Measures.
- Regulatory Compliance & AML/CTF Controls.
- Business Continuity & Risk Management Frameworks.


Our governance system is designed to ensure:

- Independence and objectivity in all engagements.
- Protection of client confidentiality and sensitive information.
- Consistent delivery of high-quality professional services.
- Ongoing staff competency and ethical compliance.
- Effective management of operational, regulatory, and reputational risks.

Through regular internal reviews, staff training, compliance monitoring, and quality assurance procedures, we continuously strengthen our systems to maintain client trust and uphold the highest standards of professional practice.

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