

King Fahd University of Petroleum & Minerals
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Term Project

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Course
CEM 515
Quality Management Customer Driven

Balance Scorecard Proposal for BAKHEET CO. FOR MACHINERY LTD.

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Abstract:

What you can measure is what you can get. Therefore Senior executives of Bakheet Company for Machinery Ltd. need to understand that measurement system they used affect their managers and employees behavior. Also, they should realize that the traditional financial accounting measures like earnings-per share and return-on-investment can give misleading signals for continuous improvement and innovation activities in today's competitive environment demand. Although for the industrial era traditional financial measure work well, they are out of step with the skills and competencies company that are trying to mater today.

Key Words: Balanced scorecard, Bakheet Co for Machinery, Proposal

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Executive summary

The Balanced Scorecard is a management system that enables organizations to clarify their vision and strategy and translate them into action. When fully deployed, the Balanced Scorecard transforms strategic planning from an academic exercise into the nerve centre of an enterprise.

Bakheet Co. for Machinery Ltd. from its inception has provided a structured, client focused operation providing varied types of essential equipment and support to the construction industry. A total service, based on a unique methodology is offered to clients. Long-term partnerships have been forged with key construction companies throughout the Kingdom by developing and providing a cost-effective full life cycle systems approach.

Over the years, Bakheet Co. has grown based on a strategy of working with end users and manufacturers of clearly defined complimentary products and market segments that effectively service the industry's needs. In complimenting its core business, Bakheet Co. diversified in to the distribution of an extensive range of tools and workshop equipment that is recognized as the most comprehensive in the Kingdom. Bakheet Co. supports sales activities by providing unique cost-effective solutions to customers applications and providing several sales methods to suit all clients requirements, cash, credit, close or open-end lease, and rental to buy, or just rental. All of which are backed by professional After-Sales Services which includes full workshop service, parts and training support.

Bakheet Co. has diversified in the supply of innovative products combined with foresight driven by the Kingdom's ambitious guidelines and the industry's need to reduce cost and increase efficiency led the company to recruit and invest in high caliber employees, and by hiring competent and skilled employees to provide the industry with creative and innovative solutions.

Bakheet investment in information technology provides a real time link to all seven branches, thus allowing direct access to the resources within its Jeddah Head Office and provides an important foundation for the company to obtain ISO accreditation.

INTRODUCTION

In spite of their struggle for improving and the significant end of year performance, Bakheet Co. would have been better if they have implemented the Balance scorecard system. Therefore in this term project a proposed Balance scorecard system will be introduced assuming that if it will be adapted it will lead to far better improvement in the company's performance.

Bakheet Co. managers still using only financial measures, such as operating profits and returns-on-investment (ROI), to allocate capital to the most productive divisions. Managers could also use the same measures to evaluate how well operating divisions use their financial and physical capital to create value for shareholders. Financial control systems, including budgets and ROI performance measures, continue to be widely used in Bakheet Co.

With the emergence of the information era, however, Bakheet Co. needs more than cautious investment in physical assets and excellent management of financial assets and liabilities to achieve success. Today, Bakheet Co. should mobilize and create value from their intangible assets as well as their physical and financial assets. Those intangible assets include the following:

- Loyal and profitable customers relationships
- High -quality processes
- Innovation marketing strategy and services
- Employee skills and motivation
- Databases and information systems

The only way that would help managers at Bakheet Co. to measure and manage the performance of their intangible, knowledge-based, assets is by utilizing Balance Scorecard (BSC) system. BSC provide a system for measuring and managing all aspects of a company performance. The scorecard balances traditional financial measures of success, such as profits and return on capital, with non-financial measures of the drivers of future financial performance.

In this term project a proposed BSC for Bakheet Co. for Machinery Ltd. will be presented. At the beginning a vision and mission statement and a general idea of company strategy will be proposed and based on that BSC will be developed. But before that the four perspectives of the proposed BSC will be briefly defined. BSC methodology is primarily built on previous ideas such as Total Quality Management (TQM).

The BSC methodology

Literature argues that performance measures are strategic in nature and should relate to strategy for strategic objectives (Skinner, 1989). Therefore, a strategic performance measurement system should find solution to the questions such as:

- Is the organization healthy, balanced, efficient and effective?
- Does it provide service to its customers and employees? And
- Does it put value on results?

Kaplan and Norton's BSC presents such a model incorporating all the questions for strategic performance measurement and management for high performance organizations. BSC links to short-term goals with long-term vision and strategy of the business and incorporate both non-financial and financial data to assist to find problems, improve processes and achieve organizational goals with a balanced understanding by all level of management. It proves that a balanced scorecard is really balanced (Amaratunga, et al, 2002).

Literature Review:

In the article Kaplan & Norton (1992) discuss the BSC measures that drive performance. According to the authors BSC 'is like the dials in an airplane cockpit which give managers complex information at a glance'. The authors also state that BSC links performance measures with regard to four perspectives as follows:

- Customer perspective
- Internal perspective
- Innovation and learning perspective
- Financial perspective

BSC according to Kaplan & Norton (1996) introduces the following four management processes linking long-term strategic objectives with short-term actions:

- Translating the vision
- Communicating and linking
- Business planning
- Feedback and learning.

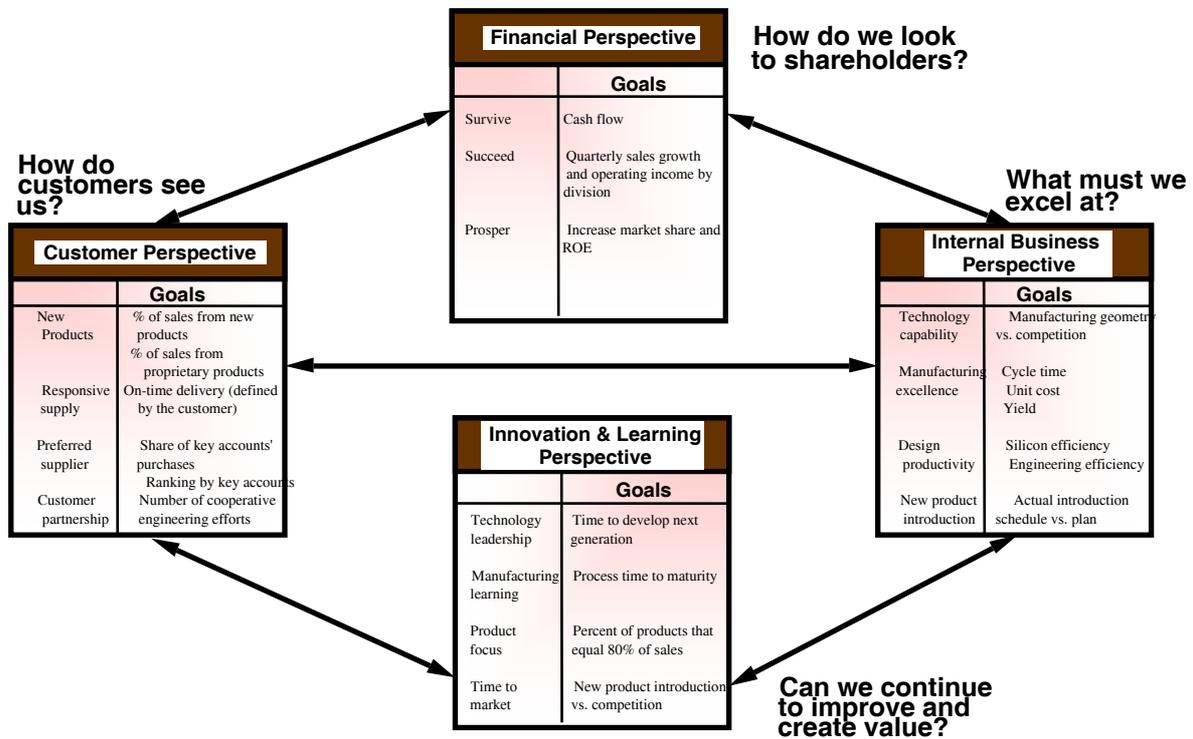
The perfection problem - Many managers believe that strategic performance measurement systems must be a total and perfect system, but perfection cannot be achieved overnight in strategic performance measurement systems. Only time, patience, and a willingness to experiment can lead to success (Vitale, et al. 1994). Many of the world's leading organizations claim that balanced scorecard techniques give them an edge in objectively quantifying and measuring business performance (Figg, 2000). Sixty four percent of US controllers reported that their companies were experimenting with measuring, collecting and reporting non-financial data using Balanced Scorecard (Earnst & Young, 1998). In response to the dissatisfaction with traditional, a number of performance systems have recently been developed (Fisher; 1992, Hronec, 1993). The authors Sharma & Haque (2001 p.1) conducted a case study on the implementation of Balanced Scorecard (BSC) in the government housing authority of Fiji to provide affordable shelter and mortgage financing for middle-income earners and found that BSC was essential to the implementation of the new for profit-orientation of the Fiji Housing Authority (HA). Hilton Corporation implemented balanced scorecard during 1995-1998 and achieved the following results:

Balance Scorecard (BSC) Background:

Balanced Scorecard defined: Balanced Scorecard consists of a set of superior combinations of financial and non-financial measures that provide a comprehensive view

of the business to guide strategy development, implementation and communication and can provide reliable feedback for management control and performance.

The Balanced Scorecard Framework



BSC is a strategic management system that translates an organization's strategy into clear objectives, measures, targets, and initiatives organized by four perspectives. Those perspectives are *financial, Customer, Internal, and Learning & Growth perspectives*

The Proposed Balanced Scorecard for Bakheet Co.:

Before proposing a BSC for BAKHEET CO. an important issue must be proposed because they are the bases for creating BSC. Those are Bakheet's vision, mission and objective.

Bakheet Co. Proposed Vision:

To become a leading heavy equipment agent in Saudi Arabia with a focus on seamless customer relationships and delight.

Bakheet Co. Proposed Mission:

- To be the first house of Saudi contractors and industrialists through providing them with high quality heavy, light, garage and industrial equipment.
- To participate in developing Saudi industry and economy through providing quick solutions and ensuring the delivery of quality after sales support for Bakheet Co. customers to enable them to accomplish their works efficiently.

- To operate the company on a sound financial basis of profitable growth, increasing value for Bakheet Co. shareholders and creating career opportunities and financial rewards for their **employees**.

Bakheet Co. Proposed Objectives:

- The objectives of Bakheet Co. are to increase revenues through expanded sales to existing and potential customers, to become service oriented, achieve excellence in order fulfillment through continuous process improvements and to align employee incentives and rewards with the strategy.

With this background on establishing high-level direction for the Bakheet Co. for Machinery Ltd. BSC will be developed to provide needed specificity that makes vision, mission and strategy statements meaningful and actionable for employees

Starting with the Financial Perspective of the scorecard and working successively through the Customer, Internal, and Learning & Growth perspectives

Bakheet Co. Proposed Financial Perspective Goal and Measures: How Do Bakheet Co. Look to Shareholders?



Bakheet Co. senior executives should decide on a strong financial goal-to improve return on spending- and four proposed supporting financial goal are as follows:

Improve Return on Spending: Return on spending (ROS) should reflect Bakheet Co. ability to create wealth with the company's funds. Because ROS will align its expense outlays with the revenue generated. By aligning spending their spending with high value and high return in activities, they will increase the return they achieve on Riyal spent.

Revenue Growth: Bakheet Co. senior executives should grow their revenue streams. That can be done by redefining their core businesses and increasing the number of valuable customer. They should work harder to retain and acquire valuable customers and broaden high-margin relationships with them through cross-selling of existing equipment and the sale of new equipment and after sale services.

Reduce Costs: They should focus resources and help to achieve higher profitability. They also should eliminate expenses that do not lead to revenue generation, improve productivity, streamline and redesign key business processes. In order to become more streamlined and efficient.

The proposed selected financial Measures for each of these Financial Goals of Bakheet Co.

Financial Perspective	
Financial Goals	Financial Measures
Return on Spending	• Net Income /Expenses Saudi Riyal
Revenue Growth	• % increase in year to year revenue
Reduce Costs	• % reduction in cost of sales and after sale services

Bakheet Co. Proposed Customers Perspective Goal and Measures: How Do Customers See Bakheet Co.?



Bakheet Co. high-level customer goal should be to increase market share with customers in three targeted segments, defined as Contracting Companies, Renting Firms and Other Companies & Institutions. Bakheet Co. should acquire new customers in these segments by offering an attractive value proposition. This is described as following:

VALUE PROPOSITION

The *value proposition* is the unique mix of product, price, service, relationship, and image offered to the targeted customers

Bakheet Co. executive should work very hard to differentiate the company through employee capable of recognizing customer needs and possessing the Knowledge proactively satisfy them. A greater needs knowledge of the equipment that Bakheet Co. represent in the Kingdom of Saudi Arabia and the service offerings will help their customers better fulfill their needs. The knowledge, along with cross-selling, consultative skills, and a supporting operating structure will satisfy a greater proportion of their equipment need.

The other customer goal is to retain existing customers, in targeted segments, by offering consistently excellent after sales service:

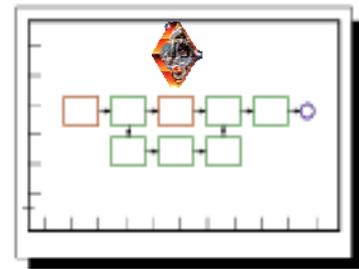
CONSISTENT/SEAMLESS

The customer should be given an access to company inventory of spare parts and some important information about the company services 24 hour a day, perform consistently and seamlessly in the eyes of the customer.

The proposed customer goals and measures for Bakheet Co.

Customer Perspective	
Customer Goals	Customer Measures
Value Proposition for New Customers	Survey of now customer satisfaction , including feedback in: <ul style="list-style-type: none"> • Bakheet value proposition • Employee knowledge and capabilities • Convenient access
Provide Consistent/Seamless Service	Survey of existing customers on: <ul style="list-style-type: none"> • Quality • Availability • Responsiveness • Errors and defects
Retain Existing Customers	Customer retention rate in targeted segments
Acquire New Customers	Number of new Bakheet customers in targeted segments
Share of Segment	% of customer on targeted segments
Responsive supply	On-time delivery (defined by customer)`

Bakheet Co. Proposed Internal perspectives: What Must Bakheet Co. Excel at?



Since the internal perspective of a Balance Scorecard identifies the critical processes in which the organization must excel to achieve its customer, revenue growth, and profitability objectives, Bakheet Co. should think of processes within four grouping:

Operating processes: These involve the following

- Baying new or used equipment from suppliers.
- Selling equipment to customers

Performance goal and measures for suppliers processes that provide the Bakheet Co.

Supplier Goals	Measures
Achieving excellent supplier relationship	<ul style="list-style-type: none"> • % strategic partnerships established with suppliers • Supplier scorecard, with rating on <ol style="list-style-type: none"> 1. Cost 2. quality 3. Delivery 4. Flexibility
Developing high quality supplier capability	<ul style="list-style-type: none"> • % perfect order received • Part-per ten defect rates from supplier • % defect, incoming orders • % supplier qualifies to deliver without incoming inspection
Lower Cost of acquiring equipment	<ul style="list-style-type: none"> • Cost of purchasing as percentage of total purchase price • Activity-based cost of acquiring equipment (includes cost of ordering, receiving, inspecting, storing, and moving equipment)
Achieve just-in-time supplier capability	<ul style="list-style-type: none"> • On-time delivery percentage • Lead time from order to receipt • % orders delivered directly to production process by suppliers • % rate orders

Performance goal and measures for processes of selling equipment to Bakheet Co.

Customers

Selling Goals	Measures
Lower Cost of servicing the equipment	<ul style="list-style-type: none"> • % customers re-buying processes • Activity-based cost of storage and delivery to customers
Deliver equipment and after sale services responsively to customers	<ul style="list-style-type: none"> • % on time delivery • Lead time from order to delivery

2. Customer management processes

- Selecting customers
- Acquiring customers

- **Retaining customers:**
This requires excellent service and response to customer request.
- **Grow customers**

Performance goal and measures for Selecting customers processes of Bakheet Co.

Customers Selection Goals	Measures
Understanding customer segments	<ul style="list-style-type: none"> • Profit contribution by segment
Screen unprofitable customers	<ul style="list-style-type: none"> • % unprofitable customers
Target high value customers	<ul style="list-style-type: none"> • Number of equipment with targeted customers
Manage the brand	<ul style="list-style-type: none"> • Customer survey on brand awareness and preference

Performance goal and measures for Acquiring customers processes of Bakheet Co.

Customers Acquisition Goals	Measures
Communicate value proposition	<ul style="list-style-type: none"> • Brand awareness
Acquire new customers	<ul style="list-style-type: none"> • Cost per new customer acquire • The estimated lifetime value of new customer • % leads changed
Conduct marketing campaign to attract new customers	<ul style="list-style-type: none"> • Customer response rate to campaign

Performance goal and measures for processes that service customers of Bakheet Co.

Customers Service Goals	Measures
Providing excellent service	<ul style="list-style-type: none"> • Service level by branches
Respond to customer feedback and complaints	<ul style="list-style-type: none"> • Time for customer to resolve concern or complaint • % of customer queries not satisfied by initial respondent • Quality rating from targeted customers

Performance goal and measures for Grow customers processes of Bakheet Co.

Customers Growth Goals	Measures
Cross-sell customer	<ul style="list-style-type: none"> • Number of equipment per customer
Enhance post-sales value to customer	<ul style="list-style-type: none"> • Revenue per margin from post-sale service • Number of value-added services available to customers

3. Innovation processes

Performance goal and measures for Grow Innovation processes of Bakheet Co.

Innovation process Goals	Measures
Anticipating future customer need	<ul style="list-style-type: none"> • Time spent with key customer learning about future opportunities and need • Number of new projects launched based on client input

4. Regulatory and social processes

Performance goal and measures for Regulatory and social processes of Bakheet Co.

Regulatory and social process Goals	Measures
Improve employment practice	<ul style="list-style-type: none"> • Percentage of Saudi employees (To be compliance Saudization regulation)

But since Bakheet Co. following customer solutions strategy they should emphasize on their customer management processes. Even with emphasis on this, Bakheet Co. must still follow a balance strategy and invest in improving processes in all of four groups.

The proposed objectives and measures for Bakheet Co internal perspective should be as following:

Innovation

Create offering; Create profitable, supply innovative products that are among the first to market, easy to use, and convenient to our target customers.

Customer Management

Make the Market: Identify the need of customer segments who represent high current profitability and future economic potential. Understand the risk of each and how Bakheet Co. can sustain differentiation with these target customers.

Market and Sell: Cross-sell our products and services through organized. Knowledgeable. Consultative, and proactive employees. They must listen to their customers, educate them about the product they supply, and communicate to them how their products can meet their need. To perform these activities. Bakheet Co. salespeople must have high level of systematic and regular contact with their customers and employee professional sales management practices.

Operations

Distribute and Service: Achieve excellence in supplying equipment and after sale service with our people and system, provide customers with the best reliability, availability, responsiveness, and no errors. After sale service including the availability of spare parts whenever the customers need them are the key to maintain existing relationships and a prerequisite to attracting valuable new customers

The proposed Internal Process goals and measures for Bakheet Co.

Internal Process Perspective	
Internal Process Goals	Measures
Create offering	<ul style="list-style-type: none"> • Percentage revenue from new products and after sale service
Make the Market	<ul style="list-style-type: none"> • Revenue potential per customer in target segment • Profitability by segment
Market and Sell	<ul style="list-style-type: none"> • Cross-Selling ratio: percentage of customers who use more than one equipment or service • Selling per salesperson • New sale per salesperson
Distribute and Service	<ul style="list-style-type: none"> • Response time to customers' requests • Number of customers complaints

Bakheet Co. Proposed Innovation & Learning perspectives: Can Bakheet Co. Continue to Improve and Create Value?



Bakheet managers should identify the following innovation and learning objectives:

Reskilling: build their marketing, sales, and customer after sales service competencies to accomplish our aggressive revenue generation targets. First, Bakheet people need the competency to cross-sell its products and services.. They need an ability to recognize customer needs, the initiative to proactively solicit business, and superior consultative selling skilled. Then, Bakheet people need a broader knowledge of market of the equipment it supplies to support their cross-selling activities.

Strategic Information: The ability to extract, people, and use information holds the key to competitive advantage for Bakheet new strategy. Bakheet Co. must harvest and disseminate information on their processes, equipment they supply, and customer. Bakheet Co. must improve the utility, access, ease of use and timeliness of information.

Accountability: Performance management systems are key to communication, motivating, and rewarding employees for behavior that supports the Balanced Scorecard business objectives. Bakheet company should align incentive plans to Balance Scorecard objectives to encourage behavior toward their business vision.

Focus: Bakheet should focus their resources to align their capital, expense, and personal decisions with strategic priorities. Allocating resources where the return is highest and has the greatest alignment with strategic priorities will enable them to operate more predictably and profitably.

The proposed Innovation and Learning Process goals and measures for Bakheet Co.

Innovation and Learning Process Perspective	
Goals	Measures
<i>Reskilling</i>	<ul style="list-style-type: none"> • competencies to accomplish aggressive revenue generation targets
<i>Strategic Information</i>	<ul style="list-style-type: none"> • The amount of information and knowledge possessed by the employees on company processes, equipment, and customer
<i>Accountability</i>	<ul style="list-style-type: none"> • The extent to how incentive program are affection. • The extent to how personal goal align with the company goal.

The Final Proposed Balanced Scorecard for Bakheet Co.

Financial Perspective	
Financial Goals	Financial Measures
Return on Spending	<ul style="list-style-type: none"> • Net Income /Expenses Saudi Riyal
Revenue Growth	<ul style="list-style-type: none"> • % increase in year to year revenue
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Distribute and Service	<ul style="list-style-type: none"> • Response time to customers' requests • Number of customers complaints

Innovation and Learning Process Perspective	
Goals	Measures
<i>Reskilling</i>	<ul style="list-style-type: none"> • competencies to accomplish aggressive revenue generation targets
<i>Strategic Information</i>	<ul style="list-style-type: none"> • The amount of information and knowledge possessed by the employees on company processes, equipment, and customer
<i>Accountability</i>	<ul style="list-style-type: none"> • The extent to how incentive program are affection. • The extent to how personal goal align with the company goal.

Conclusion

If Bakheet Co. senior managers apply the BSC they will soon recognize that the scorecard represents a fundamental change in the underlying assumptions about performance measurement. BSC cannot be implemented without the involvement of the senior managers that have the most complete picture of the company's vision and priorities.

The BSC is well suited to the kind of organization Bakheet Co. are trying to become. The scorecard puts strategy and vision, not control, at the center. It establishes goals but assumes that people will adopt whatever behaviors and take whatever actions are necessary to pull people toward the overall mission.

By combining the financial, customer, internal process and innovation, and organizational learning perspective, the BSC helps managers understand, least implicitly, many interrelationships. This understanding can help managers transcend traditional notions about functional barriers and ultimately lead to improved decision making and problem solving. The BSC keeps companies looking and moving forward instead of backward.

APPENDIX

THE BAKHEET TEAM



Bakheet Co. for Machinery Ltd. was established in 1975 by three aggressive individuals, two of which are from Bakheet family and one from Al Rifai family. The Second Generation of those two families is active in the company now.

Bakheet Co. is a close-knit organization, and some families are in their second generation of Bakheet Company's employment.

Bakheet Co. staff is comprised of Mechanical Engineers, Civil Engineers, Administrative Executives, Mechanics, Electricians and Clerical Personnel.

Bakheet Co. was extended long ago to include six branches in the Kingdom.

Bakheet Company is committed to quality services. Goals are achieved through constant refinement; with energy, open-minded planning, appropriate prices, teamwork and persistence. Bakheet Company's open environment creates the synergy that is the strength of our team in this market.

Bakheet Company is located in Jeddah. The other six branches are spread in:

RIYADH, DAMMAM, MEDINA, GASSIM, TABUK, AND ABHA.

BIOGRAPHY



Board Members:

- ◆ ABDULLAH M. BAKHEET
 - ◆ FUAD M. BAKHEET
 - ◆ MOHAMMED AL RIFAI
-

ACTIVITIES:

IMPORT AND MARKETING OF
CONSTRUCTION EQUIPMENT AND EARTH
MOVING MACHINERY, AUTOMOBILE REPAIR
EQUIPMENT AND TOOLS.

FINANCIAL DATA:

TOTAL AVERAGE SALES: US\$25,000,000

AUTHORIZED CAPITAL: US\$ 3,200,000

***TOTAL PAID ASSETS:
US\$21,000,000***

GENERAL INFORMATION:

LEGAL STATUS: LIMITED PARTNERSHIP

NUMBER OF EMPLOYEES: 150

MARKETED PRODUCTS - CONSTRUCTION



Concrete Equipment

- Concrete Pumps on Trucks and Towers
- Concrete Mixers
- Truck Mixers
- Concrete Batching Plants
- Portable Mixers

Land and Road Equipment

- Hydraulic Excavators
- Wheel Loaders
- Skid Loaders
- Backhoes
- Dozers
- Graders

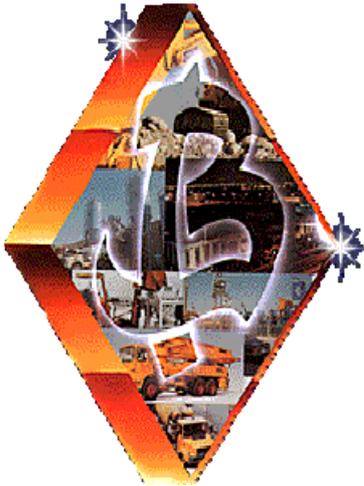
Asphalt Paving and Road Services

- Aggregate and Sand Washing Equipment
- Hydra screen Equipment
- Asphalt Paving Equipment
- Vibratory Compactors and Rollers

Site Construction Equipment

- Power Generators
- Rebar Bending and Cutting Machines
- Concrete and Asphalt Cutting Equipment
- Electric Hoists
- Builders Hoist

MARKETED SERVICES - HEAVY CONSTRUCTION EQUIPMENT



Complete Full Service and Parts Support on our Marketed Concrete Equipment

- Concrete Pumps on Trucks and Towers
- Concrete Mixers
- Truck Mixers
- Central Mixing and Batching Plants
- Portable Mixers
- Builders Hoist

Complete Full Service and Parts Support on our Land and Road Equipment

- Hydraulic Excavators
- Wheel Loaders
- Skid Loaders
- Cranes

Complete Full Service and Parts Support on our Asphalt Paving and Road Services

- Aggregate and Sand Washing Equipment
- Hydrascreen Equipment
- Asphalt Paving Equipment
- Soil Stabilizers and Recyclers
- Vibratory Compactors and Rollers

Complete Full Service and Parts Support on our Miscellaneous Construction Equipment

- Power Generators
- Rebar Bending and Cutting Machines
- Concrete and Asphalt Cutting Equipment
- Electric Hoists

MARKETED SERVICES - GARAGE EQUIPMENT



Complete Service and Parts Support on our Tire Center Equipment and Tools

- Changer
- Balance
- Alignment

Complete Service and Parts Support on our Wheel Equipment

- Alignment
- Brake Lathe, Conventional
- Brake Lathe, Portable
- Lubricating System

Complete Service and Parts Support

- Car Lifts
- Center Hydraulic System
- Two Posts
- Four Posts

Complete Service and Parts Support

- Body Repair Tools
- Steam Cleaners
- Battery Chargers
- Engine Analyzers
- Injector Cleaning Machines and Fluids
- Air Tools

PARTNERS – PRODUCT MANUFACTURERS LIST



***BAKHEET COMPANY IS PROUD OF ITS
LONG TERM RELATIONSHIP WITH ALL
ITS PRODUCT MANUFACTURER PARTNERS.***

MANUFACTURERS SUCH AS:

- SCHWING
- KOBELCO
- FIAT KOBELCO
- VOGELE
- HAMM
- THOMAS
- WEBER mt
- KAESER KOMPRESSOREN GmbH
- TURBOSOL
- O. CUOGHI
- FINLAY
- ERRUT PRODUCTS LTD.
- DE JONG
- WAP
- STAHLWILLE
- ORION
- NOVA VERTA
- NUSSBAUM
- MONDOLFO FERRO
- ABAC
- BILSTEIN
- INFRA RED PAINT DRYER
- SPOT & MIG WELDING M/C

REPRESENTATIVE CLIENTS



- AL MABANI
- AL TAWI
- ARAMCO
- AL JAZEERA
- AJAJ EST. FOR TRADING
- BIN LADIN GROUP
- BIN LADIN COMPANY
- BMW DEALERS
- CITY OF ABHA
- CITY OF JEDDAH
- CITY OF RIYADH
- CITY OF MADINAH
- CITY OF DAMMAM
- CITY OF TABUK
- CITY OF GASSIM
- DALLAH
- DERBASCO
- GM DEALER
- NISSAN DEALER
- TOYOTA DEALER
- SABB DEALER
- RIO CONTRACTORS
- SAFA CONTRACTORS
- SATEC TRADING AND ENG'G. CO.
- SAUDI O.J.
- SABIC
- AL JOURYYED AND PARTNERS
- SAUDI AIR LINES
- ROLACO TRADING AND CONTRACTING
- SAUDI ELEVATOR COMPANY
- RAFEA CONTRACTING EST.
- ALDREES M.A. & SONS CO.
- AL ALI AL SUWAILIM FOR TRADING & CONTRACTING

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