

Deloitte.



Assurance storefront services

Building confidence in an
ever-changing and complex world

Assurance overview and purpose

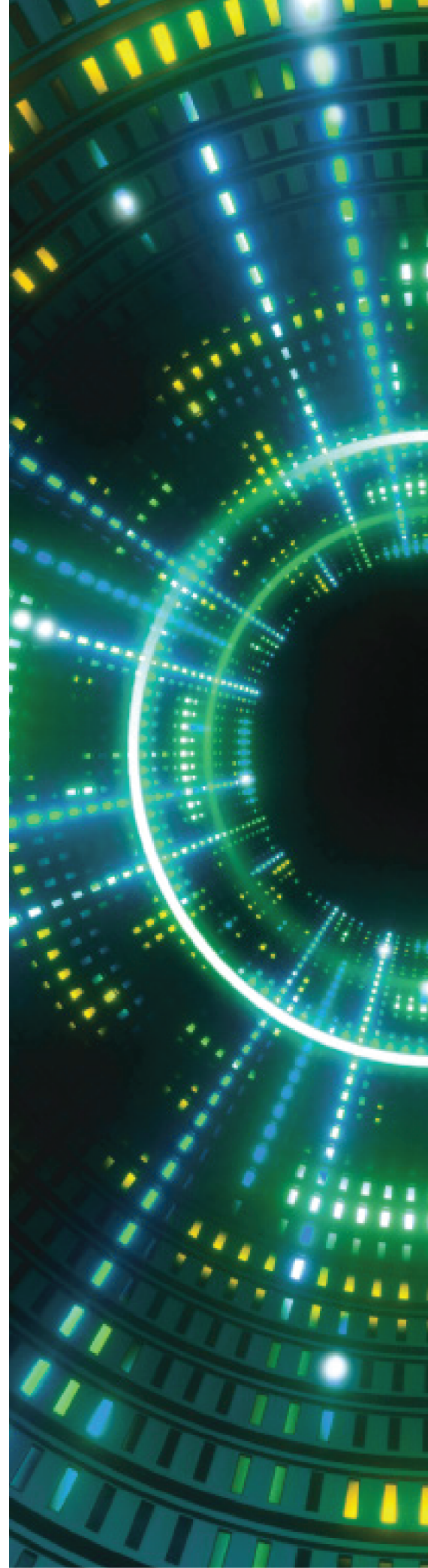
One of the most valuable assets in the world today is trust. But it can be one of the hardest things to achieve. In an increasingly complex world, knowing what and whom to trust – and why – can be elusive. Deloitte is uniquely positioned to help provide comfort and confidence amidst complexity and change. That is why we draw on complementary strengths from across Deloitte – to deliver comfort and confidence, and drive additional value, across a broader range of areas.

With our Assurance service offering, we leverage our experience in the fields of accounting, financial reporting, and assurance to enhance stakeholder confidence in the decisions that drive markets and organisations. In a rapidly changing and complex world where new risks emerge all the time, the focus on assurance actively explores new points of view and fresh ways to generate valuable insight.

Our Assurance teams develop and offer tailored, innovative, and comprehensive solutions for specific client business needs that may not require the expression of opinions based on professional standards. Led by partners with broad industry insights, the main objective of offering assurance services is to bring more focus to the value proposition by delivering a broader range of advisory services and competencies. Deloitte offers a full range of services to help clients tackle challenges faced along the life cycle of their businesses.

Our services currently include:

- Accounting and Reporting Advisory
- Disruptive Events Advisory
- Accounting Operations Advisory
- Business Assurance



Our key services



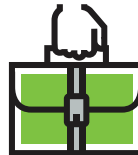
**Accounting and Reporting
Advisory**



**Disruptive Events
Advisory**



**Accounting Operations
Advisory**



Business Assurance



Accounting and Reporting Advisory ("ARA") is driven by change

ARA enhances confidence that both the internal accounting decisions made by management, and the external factors which have a financial impact, are clearly understood and pro-actively addressed.

ARA is a set of services that leverages Deloitte's deep accounting expertise to provide a practical, business-oriented view on accounting decisions.

Accounting & financial reporting support

We support clients with the changes associated with major accounting events. As regulatory and technological changes continue to occur, clients will need further assistance addressing risks and improving reporting capabilities, as well as adopting and maintaining compliance with complex accounting requirements, whether they are existing or upcoming requirements. Below are the services provided:



IFRS conversions



Remediation & compliance



Litigation support



Audit support



Accounting technical advice



On-site assistance



Training



Accounting standards implementation services

Learning solutions

As financial reporting, tax and other regulatory requirements proliferate and stakeholder expectations increase, businesses are exposed to a greater degree of compliance risk than ever before. To manage such risk, businesses need to be engaged in continuous learning to keep their finance teams up-to-date.

Surveys indicate that training and developing their staff are now one of the top priorities of business leaders. Success in a fast changing environment starts from a corporate culture of lifelong learning.

In line with our expertise and experience, we partner business leaders to structure a learning program for both finance and non-finance professionals.

Topics include but are not limited to:

- Financial reporting
- Tax
- Mergers and acquisition
- Valuations and modelling
- Regulatory matters
- Risk and governance

Learning sessions are delivered in a digestible format over a continuous period of time. In addition, our in-house Deloitte Learning Solutions platform offers visibility of your team's learning progress while facilitating their development through a customised curriculum.



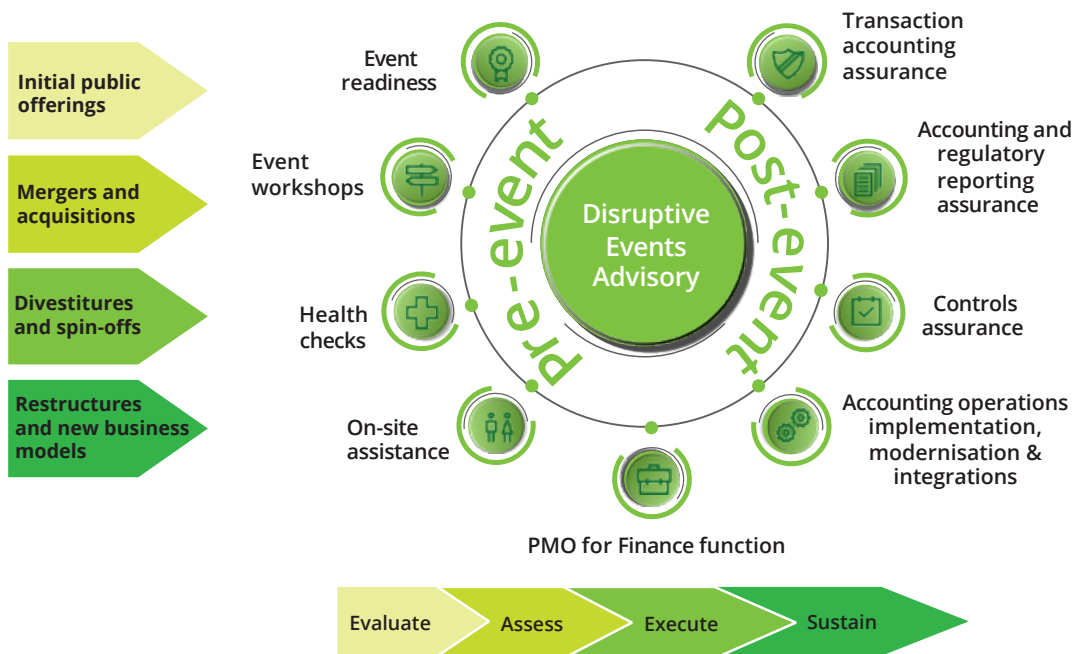
Disruptive Events Advisory

The different stages in a company's evolution entail disruptive changes

Change disrupts the 'business as usual' to reinvigorate growth and take the company to the next level. Changes to a business' structure or operations raises complex issues for the companies involved regarding potential risks, but also provide opportunities to implement practical strategies to maximize the benefits from the disruptive event.

A disruptive event is an event which results in a new or a change to the existing situation, resulting in changes to a business' structure or operating model. These events disrupt by changing the needs and demands on the finance function.

Disruptive events include initial public offerings, acquisitions, mergers, divestment of a business line, unit or investment, downsizing, carve-outs, joint ventures, equity investments, new business units, large contracts, changes in senior management, operational changes or increases in operational complexity.



Using our deep accounting, financial reporting, financial operations, controls and regulatory expertise to help CFOs and their finance functions to successfully navigate disruptive events through the corporate lifecycle and exceed stakeholder expectations.



Accounting Operations Advisory

Capture opportunities to modernise the finance's controllership function

Accounting Operating Advisory focuses on the controllership function. We know that CFOs, VP Finances, Controllers, and other finance leaders are tasked with governing most, if not all, the following inputs and their respective outputs:

- Reconciliations
- Adjustments & validation
- Finance internal controls
- Complex accounting standards
- Accounting standards
- Consolidations
- Reporting
- Process transactions
- Procure to pay

The broadening role of finance results in competing interests which pull finance leaders away from the controllership function to initiatives that require it to partner with the rest of the organisation, such as, strategic transactions. The existing bottlenecks within the controllership function could be impeding your ability to focus on the value-add activities which those charged with governance are demanding of you. Furthermore, external forces, such as technology advancements are rendering existing infrastructure obsolete or no longer fit for purpose.

We recognise that Finance leaders need a partner who they can work collaboratively with to evaluate their people, process, infrastructure, and controls, and deliver practical and pragmatic solutions that address the above needs while ensuring that finance remains honest to its core activities.

Accounting Diagnostics and Enhancement

We deliver diagnostics on the controllership function within finance. These services aim to assess the current state of finance, potential gaps in their people, process, infrastructure and controls, and provide a roadmap to support stakeholders in implementing their changes. Across each phase we mitigate risk through the assessment of a finance organisation's current state, validation of findings and recommendations with management and develop roadmaps for management to achieve their desired future states. These involve:

- Accounting diagnostics and enhancements – CloseLab and Finance Function Diagnostic
- Accounts reconciliations
- Internal financial control assessments and end-to-end process reviews



Accounting Operations Advisory

Capture opportunities to modernise the finance's controllership function

Accounting Infrastructure and Sourcing

We provide assessments or system selections around accounting technology. Additionally, the ability to provide on-site assistance, or managed services, provides you with flexible and efficient solutions to help address accounting resourcing issues as they arise:

- Finance system assessment and system selection assistance
- Controller Apps e.g. Blackline, Workiva, and SAP Concur
- On-site assistance with experienced and competent staffs
- Business process outsourcing

Internal Financial Controls Assurance Services

These services are able to assist organisations with all aspects of management's own testing of controls. Services can include performing design and operating effectiveness testing, quality assurance reviews of in-house work performed and full design and implementation of an internal testing function. Assurance services to help organisations with addressing regulator and marketplace demand to manage third-party risk with readiness and attestation services:

- Internal control transformation & remediation
- Third-party assurance

Finance workshops

We will provide assistance on the controllership function around effectiveness, transitions, vision & strategy, and diagnostics specifically with the CFO, VP Finance and Controller.

- Finance (CFO, VP Finance, Controller) workshops
- Finance vision & strategy workshops
- Accounting diagnostics workshops
- Audit readiness workshops



Business Assurance

Holistic services for companies, investors and regulators on financial or non-financial data

We provide assurance services related to third parties (companies, investors, regulators) on financial or non-financial data, including:

- i. Corporate Reporting Transformation & Assurance Services
- ii. Media & Advertising Assurance Services
- iii. Financial Services Regulatory Assurance
- iv. Algorithm Assurance Services

These services may be attested and non-attest in nature and are specifically tailored to specific subject matter that are top of mind to you.

Corporate Reporting Transformation & Assurance Services

We can support you in refreshing your external corporate reports, ensuring your financial and non-financial key performance indicators reported are aligned with your strategy and providing assurance on financial and non-financial metrics and processes.

Leveraging our proven audit methodology and extensive industry expertise, we can also certify the compliance of your data, business processes or calculations with pre-defined criteria based on well-known standards e.g.

- VSRS 4400 Agreed upon procedures - In an agreed upon procedures engagement, we perform certain specified procedures agreed by clients and reports factual findings without giving any form of overall opinion on the information based on the work performed. However, our findings support management in their conclusion and provide valuable insights on discrepancies.
- VSAE 3000 Assurance engagements - In an assurance report prepared in line with ISAE 3000 we issue an opinion on the compliance of a calculation, process or transaction with underlying criteria. Assurance can be limited or reasonable based on the scope agreed and the report can be shared with the wider public. Examples of such reports would include the following:
 - The examination of prospective financial information
 - Reports on controls at a service organization
 - Greenhouse gas statements



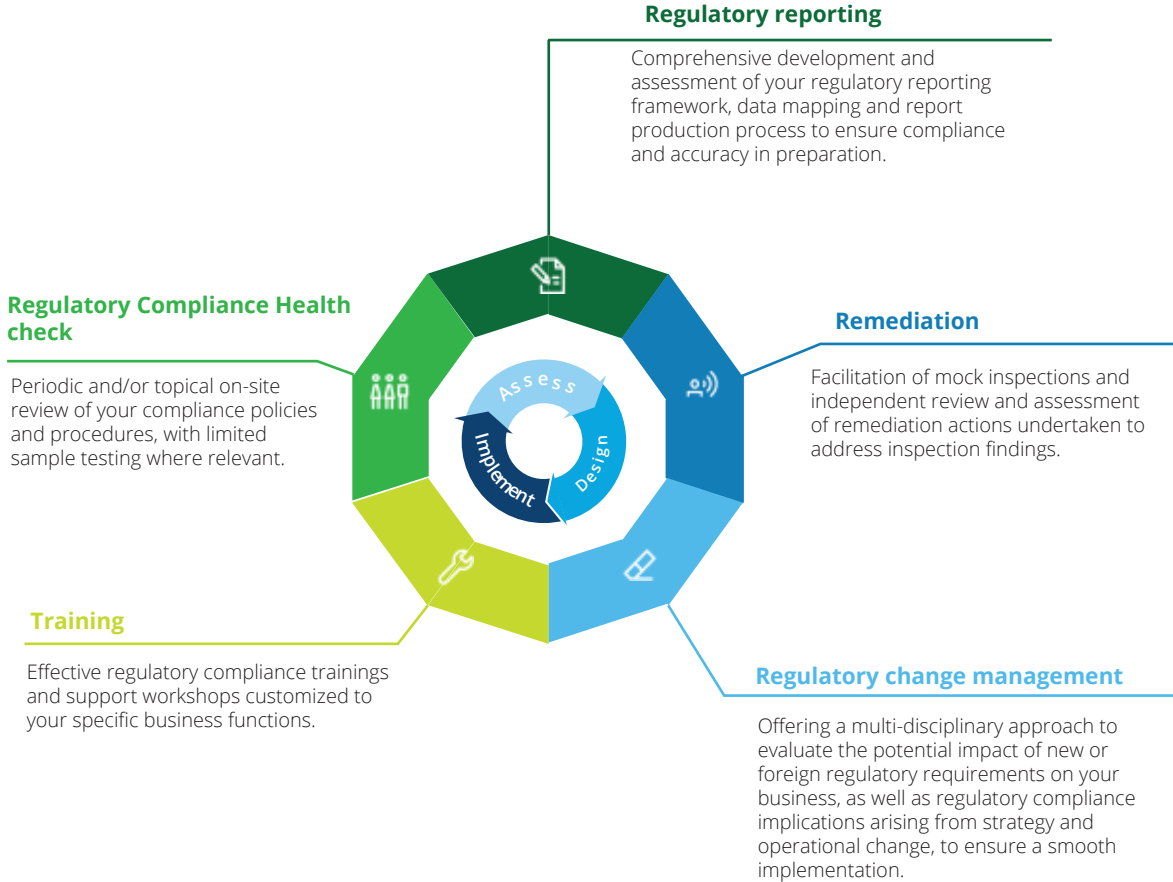
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Financial Services Regulatory Assurance

Audit & Assurance practitioner is evolving in parallel with the changing macroeconomic factors of the world we live in. Regulation continues to pose a major challenge for the financial services industry and its regulators. Recent years have seen a significant change in the regulatory environment and the pace of change shows no sign of slowing.

Financial institutions in the region are under increasing pressure to meet international regulatory timelines while managing varied local regulatory requirements. When implementing individual requirements and adapting their business strategy to regulatory initiatives, however, financial institutions should do so with a keen understanding of policy intent and an anticipatory eye on possible future reforms.





Business Assurance

Holistic services for companies, investors and regulators on financial or non-financial data

Algorithm Assurance Services

These services help you gain confidence with your data, algorithms, and processes by ensuring cognitive technologies (specific to algorithms) are operating as they should.

These are the available services for you:

- i. Algorithm code review/output variance testing
- ii. Machine learning AI (transparency and fairness/bias testing)
- iii. Reasonable Assurance/Limited Assurance engagements
- iv. Others

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