



Introduction

Deloitte is one of the world's leading professional services firms, providing audit, consulting, financial consulting, risk management, tax and other services to public and private companies spanning multiple industries.

With a globally connected network of member firms whose clients account for approximately 450 of the Fortune 500, Deloitte has operations in more than 150 countries, bringing world-class capabilities and in-depth local expertise to help its clients succeed in a challenging environment. More than 312,000 Deloitte experts are dedicated to the concept of achieving results we can be proud of.

Deloitte is currently the fastest growing of the Big Four in Kazakhstan, employing 700 people in offices in Almaty, Astana, Atyrau and Aktau.

Deloitte is represented by cross-functional industry groups that help clients find the right business solution based on market requirements. We constantly track the latest amendments in various sectors of the economy and offer our expert opinion on how they may affect business. We are consistently recognised as a market leader for the high quality of our services and our unique corporate culture.

Deloitte has been operating in the region over 25 years. Reflecting back, and looking forward to the future, we maintain a long-term perspective and seek to make an impact that matters for our people, clients and society.

Learn more about Deloitte in Kazakhstan on www.deloitte.kz



Our services

Deloitte offers its clients a broad range of audit, tax, consulting and financial advisory services to support improved governance.

Audit & assurance and accounting assistance

We provide a full range of audit services designed to add credibility to our clients' information. Our international audit approach is applied consistently around the world.

Our services in this area include:

- Auditing financial statements in accordance with IFRS and national standards (US GAAP, and others)
- Performing reviews and agreed upon procedures in relation to financial statements
- Performing audits according to LBMA Responsible Gold and Silver Guidance (accreditation in Kazakhstan and Uzbekistan according to approved LBMA service providers)
- Auditing special purpose reports for projects financed by international financial organisations (the World Bank, EBRD, USAID, ADB and others)
- Corporate social responsibility (CSR) reports
- Ethics and Compliance reports
- Performing audit reviews of operator reports and auditing oil operations
- Reviewing and preparing accounting policy
- Advising on the implementation of new standards — IFRS 9, IFRS 15, IFRS 16 and IFRS 17
- Assisting in preparing financial statements according to international standards
- Assisting enterprises in setting up in-house accounting and financial reporting functions);
- Training personnel in IFRS, US GAAP and other standards Advising on disclosures and the format for presenting corporate reports (annual reports, etc.)



Tax services

Deloitte Tax and Legal experts offer their client a comprehensive range of tax consulting services. Our approach combines insight and innovation from multiple disciplines with business and industry knowledge to help your company excel on a global scale.

We offer the following tax advisory services:

- Tax management consulting
- International tax
- Tax advisory on mergers and acquisitions
- Transfer pricing
- Bookkeeping, accounting, financial and tax reporting
- Global employer and individual solutions
- Indirect tax and customs compliance
- Private client service

Customs consulting services

Our company provides services aimed directly at assisting clients in the understanding and practical application of existing statutory rules and regulations governing the import and export of goods. In connection with the above we offer several services, including:

- Application of the provisions of customs legislation in respect of the import/export of goods, including payment of customs duties and taxes.
- Application of the particular qualities of the periodic, preliminary, temporary customs declaration of goods, including the unassembled, disassembled, incomplete and unfinished forms.
- Receiving a preliminary decision regarding the classification of goods.
- Carrying out preliminary calculations of customs duties and taxes applied to imported and exported goods.
- Other customs related issues.

Legal consulting services

Deloitte Legal advises on national and international projects, including public-private partnerships, and counts amongst its clients local and multinational construction, engineering, developer and investment companies. We offer a wide range of legal services related to both long-term strategic planning and issues arising from daily operations.

We provide legal consulting services on all areas of law, including but not limited to:

- Labour law;
- Migration law;
- Environmental law;
- Commercial law;
- Corporate law;
- Litigation — resolution of tax disputes, advising on environmental law and commercial disputes, including contractual, land disputes, debt collection, labor and others;
- Regulated industries.

Consulting

The Deloitte Consulting Department offers effective and reliable individual solutions that add value to your business. Deloitte specialists will help you with the integration and implementation of innovative technologies, and the improvement of the day-to-day management of your business. We will develop strategies to help you enter new market segments and take you through the process of implementing corporate governance systems.

Deloitte consulting services in the region include:

- Strategy and operations
 - Strategy
 - Operations transformation
 - Finance transformation
 - Supply Chain
 - Merger and acquisition
- Human capital and organisation transformation management
- Technology and integration

Risk Advisory

We provide advice to help clients manage risks arising at various stages of the business lifecycle from start-up through maturity, including strategic, operational, financial, and reputation risks. We pay special attention to the business strategies pursued by our clients and are ready to provide services tailored to their needs. We offer practical solutions that help identify and measure risk factors, and assess the gap between existing systems and processes and technical requirements, thus achieving operational excellence.

Our enterprise risk management services include:

- The implementation and assessment of enterprise risk management Systems (strategic, operational, etc.);
- The implementation and assessment of financial risk management systems (credit risks, capital risks, forex risks, liquidity risks);
- Internal controls system development and assessment;
- The assessment and implementation of Governance, Risk and Compliance programs, including SAP GRC;
- IT audits and information security assessments;
- The assessment and development of cyber security frameworks;
- Internal audits including operational audits, contract audits, internal control reviews, compliance assessments, etc.;
- Information system implementation audits;
- Actuarial services;
- Corporate social responsibility.

Financial Advisory

Deloitte offers a variety of financial services that address many financial issues, adding value to client businesses and supporting their sustainable growth.

Our financial advisory services include:

- Business restructuring;
- Due diligence;
- Mediation services: corporate conflicts and M&A transactions;
- Financial modelling;
- Business and asset valuation;
- Capital increase, including equity and debt financing. We work with major investment funds, international financial institutions and other sources of financing;
- Comprehensive M&A transaction support both on the seller side and on the buyer side, including the search for potential buyers, transaction structuring and closure.
- Assistance in thereorganisation of companies and groups of companies, including assistance with selling a stake in a company;
- Development of shareholded exit strategies;
- Tariff structure reviews.



Corporate Governance

We assist boards and their members to become more effective in overseeing their organization's key risks, strategy, and overall governance structure. We help organizations in making their corporate governance systems more effective in line with best international practices and achieving compliance with relevant regulatory frameworks.

Our corporate governance services include:

- Board & Committee Governance Assessments. Benchmarking board practices against leading practices and those of peer companies
- Board Effectiveness Labs
- Board Governance Advisory. Assessment and drafting of governance policies and procedures
- Corporate Secretarial Outsourcing
- Obtaining investors' perspectives of our clients' governance practices

IPO and Post-listing Services

The number of companies seeking new capital on exchanges will continue to rise in Kazakhstan as their need for capital to support growth, whether in infrastructure, core business development, or M&A increases.

We offer our clients a variety of integrated IPO services:

- IPO diagnostics;
- Tax and legal restructuring in preparation for IPO;
- Accounts preparation in accordance with IFRS
- IFRS reporting and fast close, to meet exchange requirements;
- Executive remuneration plans to motivate your board, during and after IPO;
- Corporate governance advice on transparency, risk management, etc.

Company Transformation Services

Modernisation and productivity

For many companies the modernisation process includes many stages, but certain elements are core, such as industry sustainability, the development of a related business strategy, an understanding of position in both global or local competitive environments, and finally productivity.

To help your company successfully complete the modernisation process to improve productivity, we can assist you in:

- Optimising your cost base, working capital management and business processes — making your company efficient, lean and well-organised;
- Managing and protecting your assets — a new environment creates new external and internal threats, so consider them carefully;
- Focusing efforts on personnel management to enhance staff performance and retain key people;
- Revising your business plans to reflect new realities;
- Optimising your tax structure — helping you save on tax and manage risk appropriately;
- Reviewing your strategic goals — refining your strategy, using the crisis to exploit new opportunities;
- Ensuring you are legally compliant — protecting your business with the best legal practices.

Deloitte Forensic

Deloitte has the leading Forensic practice in Russia and the CIS. With more than 70 professionals across the Russian-speaking region dedicated to forensic work, we lead our competitors in both scale and focus.

We assist our clients in identifying and mitigating risks related to fraud, illegal practices or unethical conduct.

Our team has specialists that determine the financial losses incurred due to the misappropriation of assets or suboptimal purchases/sales. Our team implements leading risk management frameworks to meet each company's specific risk exposure, regardless of sector or jurisdiction.

We offer our clients a variety of forensic services:

- Fraud and accounting investigations:
 - Analyse accounting entries, electronic data, email correspondence, conduct staff and third party interviews, as well as analyse financial statements and supporting documents in order to identify potentially questionable transactions;
 - Carry out internal investigations into potential fraud and unfair practices by management and employees.
- Fraud risk management:
 - Analyse and highlight key areas exposed to fraud risks in the business line of your concern;
 - Identify vulnerabilities in business processes and IT systems leading to business losses;
 - Suggest options for blocking fraud schemes with a minimum impact on business.
- Business intelligence services:
 - Integrity due diligence: in-depth study of a target;
 - Data mining of counterparties: detect potential risks related to the state registration process and inconsistencies in business partners' financial statements, and reveal affiliations among business partners, potential conflicts of interest, and other business and reputational risks.
- E-discovery:
 - Implement practical approaches supported by specialist technology and processes.
- Dispute services:
 - Act as accounting experts on issues ranging from breaches of contract and asset expropriation to purchase price disputes;
 - Work both with law firms and directly with our clients to provide independent, objective expert witness services to assess damages in claims at the major arbitral institutions, including the International Chamber of Commerce (ICC), the London Court of International Arbitration (LCIA), the International Centre for Settlement of Investment Disputes (ICSID) and other international dispute resolution forums.
- Anti-bribery and anti-corruption services:
 - Assistance on a broad range of anti-corruption-related matters covering pre-transaction, post-acquisition integration and ongoing monitoring;
 - Services include compliance programme review and implementation, anti-bribery due diligence, forensic accounting investigations of alleged violations of anti-corruption legislation, and anti-bribery controls analysis.
- Data analytics:
 - Provide technology-driven bespoke analytics services for 1C, SAP and GPS applications.
- Anti-money laundering services:
 - Provide a comprehensive, discrete and timely solution for money laundering issues, aimed at minimising risk and containing fallout.



Construction group

Deloitte experts help their clients find solutions to the challenges they come up against in major construction projects. Our team consists of qualified architectural and construction practitioners with experience in implementing investment budget projects in the oil and gas, industrial and livestock industries. Our services are divided into two main areas: financial and technical controls and project management.

Financial and technical controls involve:

- analysing projects budgets for completeness, adequacy and relevance;
- analysing project implementation schedules for deadline adequacy and completeness, and correlation;
- analysing procurements and contract policy; how contractual parties meet their obligations and analysing the impact of discrepancies on project implementation;
- confirming project deliveries for compliance with design documentation with a photo record; analysing operating documentation; controlling the quality of design and technical supervision;

- controlling project budgets and confirming actual costs; analysing their justification and relevance for project implementation; analysing the need for additional scope of work and confirming its cost; agreeing project financing;
- managing the commissioning of facilities; analysing technical project characteristics and facts;
- legislative compliance;
- monitoring and managing project status.

Project management involves:

- developing project charters and implementation plans that cover project specifics; developing criteria that define project success levels;
- analysing and assisting in compiling budgets, schedules, contract and procurement policies; analysing required and available resources; developing criteria for the acceptance and assessment of project services and work provided, depending on the stage and/or block of work/supplies performed;
- analysing and agreeing the technical aspects of a project inclusive of project characteristics, and the required project quality assessment criteria;

- monitoring and managing project implementation and project supplies; confirming costs and managing project budgets; managing changes and analysing deviations and/or risks, together with recommendations for reducing their impact;
- managing project communication; managing subcontractor organisations and suppliers; controlling the receipt of equipment and materials, and their compliance with technical characteristics;
- assessing whether project success rates have been met; participating in commissioning.

The construction group provides other services to highlight unjustified construction costs, analyses and confirms costs related to construction in progress; reveals unscrupulous subcontractors; discovers and reduces risks around poor quality work, budget excesses and breaches of construction schedules.

Contact information

Almaty

Mark Smith

Chief Operating Officer, Deloitte CIS
Managing Partner
Tel: +7 (727) 258 13 40 (ext.4766)
Email: marsmith@deloitte.kz

Olga Belonogova

Partner, Head of Audit&Assurance
Tel: +7 (727) 258 13 40 (ext.2797)
Email: obelonogova@deloitte.kz

Agaisha Ibrasheva

Partner, Head of Tax and Legal
Tel: +7 (727) 258 13 40 (ext.2755)
Email: aibrasheva@deloitte.kz

Andrey Nagurny

Partner, Head of Financial Advisory
Tel: +7 (727) 258 13 40 (ext.4736)
Email: annagurny@deloitte.kz

Christopher Armitage

Partner, Head of Consulting
Tel: +7 (727) 258 13 40 (ext.5335)
Email: carmitage@deloitte.kz

Marina Kostanian

Partner, Forensic & Construction Services
Tel: +7 (727) 258 13 40 (ext.2797)
Email: mkostanian@deloitte.kz

Rachel Perry

Director, Forensic and Disputes Services
Tel: +7 (7122) 58 62 40/42 (ext.8938)
Email: rperry@deloitte.kz

Almaty Financial District, Building B
36, Al Farabi Avenue
Almaty 050000
Republic of Kazakhstan

Tel.: +7 (727) 258 13 40
Fax: +7 (727) 258 13 41
www.deloitte.kz

Nur-Sultan

Alua Yessimbekova

Partner, Head of Audit&Assurance
Tel: +7 (727) 258 13 40 (ext.4766)
Email: ayessimbekova@deloitte.kz

1/5 Koshkarbayev Avenue,
Geneva Block, 2nd floor,
010000, Nur-Sultan
Tel: +7 (7172) 58 04 80
www.deloitte.kz

Atyrau

Timothy Pingree

Director, Head of Audit&Assurance
Tel.: +7 (7122) 58 62 40/42 (ext.8989)
Email: tpingree@deloitte.kz

3rd floor, Renaissance Atyrau Hotel
15B, Satpayev Street
Atyrau, 060011
Tel.: +7 (7122) 58 62 40
Fax: +7 (7122) 58 62 41
www.deloitte.kz

Aktau

Caspian Riviera Grand Palace Hotel
Business Center
Microdistrict 4, building 39, Floor 7
Aktau, 130000
Tel.: +7 (7292) 70 10 82\83
www.deloitte.kz



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